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SESSIONAL PAPERS

VOLUME XXXVI.—PART X.

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SECOND SESSION OF TENTH LEGISLATURE

OF THE

PROVINCE OF ONTARIO.

SESSION 1904.

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1904.

LIST OF SESSIONAL PAPERS.

ARRANGED ALPHABETICALLY.

Title.	No.	Remarks.
Accounts, Public	1	*Printed.*
Addington, colonization roads, expenditure in	76	*Not printed.*
Algoma Central and Hudson Bay Railway. Papers *in re* guarantee	85	*Printed.*
Appeal, Court of, Judgment, Lord's Day, profanation of	94	"
Agricultural College, Report	14	"
Agricultural and Experimental Union, Report	15	"
Archives, Report	48	"
Asylums. Report	38	"
Backus, Edward W., agreement with	71	*Not printed.*
Bee-keepers Association, Report	20	*Printed.*
Births, Marriages and Deaths, Report	9	"
Blind Institute, Report	41	"
Brockville Children's Aid Society, correspondence	81	*Not printed.*
Canadian Co-operative Alliance, Report	61	*Not printed.*
Carleton County, violation of License Act	83	"
Children, Neglected, Report	43	*Printed.*
Coats, William, Registrar of Huron	77	*Not printed.*
Colonization Roads expenditure in Addington	76	"
Consolidated Lake Superior Coy	85	*Printed.*
Copyrighted selections from authors	86	*Not printed.*
Cowan, W. S., correspondence *re* dismissal of	69	"
Crown Lands, Report	3	*Printed.*
Dairymen's Association, Report	22	*Printed*
Deaf and Dumb Institute, Report	42	"
Division Courts, Report	33	"
Education, Report	12	*Printed.*
" Orders-in-Council, Department of	50	*Not printed.*
" Students admitted to Normal Schools	66	"
" Copyrighted selections etc	86	"
" Names of Public School Inspectors	91	"
Elections, Return from Records	46	*Printed.*
" Orders *re* trials of Petitions	64	*Printed for distribution only.*
Entomological Society, Report	19	*Printed.*
Estimates, 1904	2	"

Title.	No.	Remarks.
Factories, Reports of Inspectors	8	*Printed.*
Fairs and Exhibitions, Ontario	26	"
Farmer's Institutes, Report	25	"
Fisheries, Report	31	"
" pound net fishing, Cape Hurd	58	*Not printed.*
" pound net fishing on Lake Nipissing	89	"
" pound net fishing, Killarney and Little Current	90	"
Forestry, Report	4	*Printed.*
" Department of, in University	88	*Not printed.*
Fruit Experimental Stations, Report	17	*Printed.*
" Growers Association, Report	16	"
Fumigation Appliances, Report	18	"
Game Commission, Report	30	*Printed.*
Gaols, Prisons, Report	39	"
Health, Report	36	*Printed.*
Highways, Commissioner, Report	28	"
Holt, Judge, Order in Council	62	*Not printed.*
Hospitals and Charities, Report	40	*Printed.*
Huron, County, Registrar of	77	*Not printed.*
Hutton, issue of Patent in	92	"
Industries, Report	27	*Printed.*
Insurance, Report	10	"
Jamieson, Judge, Surrogate fees to	63	*Not printed.*
Judicature Act, Orders-in-Council	52, 53, 54, 62, 63, 67	"
Kelly, Constable, appointment	75	*Not printed.*
Labour, Report	29	*Printed.*
Legal Offices, Report	34	"
Librarian, Report	47	*Not printed.*
Liquor Licenses, Report	44	*Printed.*
" Saloon and Wholesale	80	*Not printed.*
" Carleton, fines, etc	83	"
" Cowan correspondence	69	"
Live Stock Association, Report	23	*Printed.*
" Registrar, Report	24	"
Loan Corporations, Report	11	"
" forms of application	59	*Not printed.*
Lord's Day, profanation of	94	*Printed.*
Lunatic Asylums, Report	38	"

Title.	No.	Remarks.
MacDonald, F. H., Order-in-Council	67	*Not printed.*
Metropolitan Power Company, correspondence	60	"
Mines, Report	5	*Printed.*
Mining Locations to Lariviére	56	*Not printed.*
Ontario County, salary of gaoler	70	*Not printed.*
Ontario Fairs, Report	26	*Printed.*
Ontario Mining Co'y. *vs.* Seybold *et al*	93	"
Oxford County, Reformatory	55	*Not printed.*
Paper Supply, Order-in-Council	49	*Printed.*
Peoples' Life Insurance Co'y., capital stock	82	*Not printed.*
Printing and Binding, contract	51	*Printed.*
Prisons and Reformatories, Report	39	"
Provincial Municipal Auditor, Report	45	"
Public Accounts, 1903	1	"
Public School Inspectors, names of	91	*Not printed.*
Public Utilities etc	57	*Printed.*
Public Works, Report	7	"
Queen Victoria Niagara Falls Park, Report	6	*Printed.*
" , payments	84	*Not printed.*
Railway Subsidies, 1867 to 1903	79	*Not printed.*
Registrar General, Report	9	*Printed.*
Registry Offices, Report	35	"
Road-making, Report	28	"
San Jose Scale Act, payments	87	*Not printed.*
Sault Ste. Marie, names of persons paid	65	"
" , Orders-in-Council	74	"
" , guaranty papers	85	*Printed.*
Savings Banks in Schools	73	*Not printed*
Secretary and Registrar, Report	37	*Printed.*
Seybold *et al* and Ontario Mining Co'y	93	"
Statute distribution	78	*Not printed.*
Surrogate Fees, commutation, Huron, Bruce, York	52, 53, 54	"
Temiskaming and Northern Railway, Report	32	*Printed.*
" , expenditures	72	"
Timber License, Crown Lands under, etc	68	"
Toronto University, Report	13	"
" correspondence *re* Physical Laboratory and Forestry Department	88	*Not printed.*
Women's Institutes, Handbook	21	*Printed for distribution only.*

LIST OF SESSIONAL PAPERS.

Arranged in Numerical Order with their Titles at full length; the dates when Ordered and when presented to the Legislature; the name of the Member who moved the same, and whether Ordered to be Printed or not.

CONTENTS OF VOL. I.

No. 1 . . . Public Accounts of the Province for the year 1903. Presented to the Legislature, February 4th 1904. *Printed.*

No. 2 . . . Estimates for the service of the Province until the Estimates of the year are finally passed. Presented to the Legislature, 28th January, 1904. *Not Printed.* Estimates for the year 1904. Presented to the Legislature, 5th February, 1904. *Printed.* Estimates for the service of the Province until the Estimates of the year are finally passed. Presented to the Legislature, 29th March, 1904. *Not Printed.* Estimates (Supplementary) for the year 1904. Presented to the Legislature, 23rd April, 1904. *Printed.*

No. 3 . . . Report of the Commissioner of Crown Lands for the year 1903 Presented to the Legislature, 14th March, 1904. *Printed.*

No. 4 . . . Report of the Clerk of Forestry for the year 1903. Presented to the Legislature, 7th April, 1904. *Printed.*

CONTENTS OF VOL. II.

No. 5 . . . Report of the Bureau of Mines for the year 1903. Presented to the Legislature, 18th March, 1904. *Printed.*

CONTENTS OF VOL. III.

No. 6 . . . Report of the Commissioners of the Queen Victoria Niagara Falls Park, for the year 1903. Presented to the Legislature, 8th February 1904. *Printed.*

No. 7 . . Report of the Commissioner of Public Works for the year 1903. Presented to the Legislature, 22nd February, 1904. *Printed.*

No. 8 . . . Report of the Inspectors of Factories for the year 1903. Presented to the Legislature, 15th April, 1904. *Printed.*

No. 9 . . . Report relating to the registration of Births, Marriages and Deaths for the year 1902. Presented to the Legislature, 4th February, 1904. *Printed.*

CONTENTS OF VOL. IV.

No. 10 . . Report of the Inspector of Insurance, for the year 1903. Presented to the Legislature, 7th April, 1904. *Printed.*

No. 11 . . Loan Corporations. Statements by Building Societies, Loan and other Companies, for the year 1903. Presented to the Legislature, 7th April, 1904. *Printed.*

CONTENTS OF VOL. V.

No. 12 . . Report of the Minister of Education, Parts I and II, for the year 1903, with the Statistics of 1902. Presented to the Legislature, 10th February, 1904. *Printed.*

No. 13 . . Auditors' Report to the Board of Trustees, University of Toronto, on Capital and Income Accounts, for the year ending 30th June, 1903. Presented to the Legislature, 4th February, 1904. *Printed.*

No. 14 . . Report of the Ontario Agricultural College and Experimental Farm, for the year 1903. Presented to the Legislature, 30th March, 1904. *Printed.*

CONTENTS OF VOL. VI.

No. 15 . . Report of the Ontario Agricultural and Experimental Union of the Province, for the year 1903. Presented to the Legislature, 15th April, 1904. *Printed.*

No. 16 . . Report of the Fruit Growers' Association of the Province, for the year 1903. Presented to the Legislature, 15th April, 1903. *Printed.*

No. 17 . . Report of the Fruit Experiment Stations of the Province, for the year 1903. Presented to the Legislature, 15th April, 1904. *Printed*

No. 18 . . Report of the Inspector of Fumigation Appliances of the Province, for the year 1903. Presented to the Legislature, 15th April, 1904. *Printed.*

No. 19 . . Report of the Entomological Society, for the year 1903. Presented to the Legislature, 14th March, 1904. *Printed.*

No. 20 . . Report of the Bee-Keepers' Associations of the Province, for the year 1903 Presented to the Legislature, 15th April, 1904. *Printed.*

CONTENTS OF VOL. VII.

No. 21 . . Hand-book for the use of Women's Institutes in Ontario. Presented to the Legislature, 10th February, 1904. *Printed for distribution only.*

No. 22 . . Reports of the Dairymen's Associations of the Province, for the year 1903. Presented to the Legislature, 15th April, 1904. *Printed.*

No. 23 . . Reports of the Live Stock Associations of the Province, for the year 1903. Presented to the Legislature, 15th April, 1904. *Printed.*

No. 24 . . Report of the Registrar of Live Stock of the Province, for the year 1903. Presented to the Legislature, 15th April, 1904. *Printed.*

No. 25 . . Report of the Farmers' Institutes of the Province, for the year 1903. Presented to the Legislature, 10th February, 1904. *Printed.*

No. 26 . . Report of Ontario Fairs and Exhibitions of the Province, for the year 1903. Presented to the Legislature, 10th February, 1904. *Printed.*

CONTENTS OF VOL. VIII.

No. 27 . . Report of the Bureau of Industries of the Province, for the year 1903. Presented to the Legislature, 15th April, 1904. *Printed.*

No. 28 . Report of the Commissioner of Highways, for the year 1903. Presented to the Legislature, 7th March, 1904. *Printed.*

No. 29 . . Report of the Bureau of Labour, for the year 1903. Presented to the Legislature, 24th March, 1904. *Printed.*

No. 30 . . Report of the Ontario Game Commission, for the year 1903. Presented to the Legislature, 26th February, 1904. *Printed.*

No. 31 . . Report of the Department of Fisheries, for the year 1903. Presented to the Legislature, 5th April, 1904. *Printed.*

No. 32 . . Report of the Temiskaming and Northern Ontario Railway Commission, for the year 1903. Presented to the Legislature, 10th February, 1904. *Printed.*

CONTENTS OF VOL. IX.

No. 33 . . Report of the Inspector of Division Courts, for the year 1903. Presented to the Legislature, 11th February, 1904. *Printed.*

No. 34 . . Report of the Inspector of Legal Offices, for the year 1903. Presented to the Legislature, 14th April, 1904. *Printed.*

No. 35 . . Report of the Inspector of Registry Offices, for the year 1903. Presented to the Legislature, 15th April, 1904. *Printed.*

No. 36 . . Report of the Provincial Board of Health, for the year 1903. Presented to the Legislature, 15th February, 1904. *Printed.*

No. 37 . . Report of the Secretary and Registrar of the Province, for the year 1903. Presented to the Legislature, 14th March, 1904. *Printed.*

No. 38 . . Report upon the Lunatic and Idiot Asylums of the Province, for the year ending 30th September, 1903. Presented to the Legislature, 26th February, 1904. *Printed.*

No. 39 . . Report upon the Prisons and Reformatories of the Province, for the year ending 30th September, 1903. Presented to the Legislature, 24th March, 1904. *Printed.*

No. 40 . . Report upon the Hospitals and Charities of the Province, for the year ending 30th September, 1903. Presented to the Legislature, 30th March, 1904. *Printed.*

No. 41 . . Report upon the Institution for the Education of the Blind, Brantford, for the year ending 30th September, 1903. Presented to the Legislature, 8th February, 1904. *Printed.*

No. 42 . . Report upon the Institution for the Education of the Deaf and Dumb, Belleville, for the year ending 30th September, 1903. Presented to the Legislature, 8th February, 1904. *Printed.*

No. 43 . . Report of Superintendent. Neglected and Dependent Children of Ontario, for the year 1903. Presented to the Legislature, 22nd February, 1904. *Printed.*

CONTENTS OF VOL. X.

No. 44 . . Report upon the Inspection of Liquor Licenses, for the year 1903. Presented to the Legislature, 11th March, 1904. *Printed.*

No. 45 . . Report of the Provincial Municipal Auditor for the year 1903. Presented to the Legislature, 4th February, 1904. *Printed.*

No. 46 . . Return from the Records of the several Elections in the Electoral Divisions of Muskoka, Sault Ste. Marie and North Renfrew since the General Elections of May 29th, 1902, shewing: (1) The number of Votes polled for each candidate in the Electoral District in which there was a contest; (2) The majority whereby each successful Candidate was returned; (3) The total number of Votes polled in each District; (4) The number of Votes remaining unpolled. (5) The number of names on the Voters' Lists in each District; (6) The population of each District as shewn by the last census. Presented to the Legislature, 21st January, 1904. *Printed.*

No. 47 . . Report upon the state of the Library. Presented to the Legislature 14th January, 1904. *Not printed.*

No. 48 . . Report of the Archivist, Ontario, for the year 1903. Presented to the Legislature, 14th April, 1904. *Printed.*

No. 49 . . Copy of an Order in Council advising that the tender of the Riordon Paper Mills, Limited, for the supply of Paper to the Province, for the ensuing five years, be accepted. Presented to the Legislature, 4th February, 1904. *Printed.*

No. 50 . . Copy of an Order in Council in accordance with the provisions of section 9 of the Act, respecting the Education Department. Presented to the Legislature, 4th February, 1904. *Not printed.*

No. 51 . . Copy of an Order in Council, advising that the Agreement for renewal of Contract between Warwick Brothers and Rutter, with reference to the Printing and Binding for the Province, be approved. Presented to the Legislature, 4th February, 1904. *Printed.*

No. 52 . . Copy of an Order in Council, respecting the commutation of the Surrogate Court Fees of the County of Huron. Presented to the Legislature, 8th February, 1904. *Not printed.*

No. 53 . . Copy of an Order in Council, respecting the commutation of Surrogate Court Fees of the County of Bruce. Presented to the Legislature 4th February, 1904. *Not printed.*

No. 54 . . Copy of an Order in Council, respecting the commutation of the Surrogate Court Fees of the Counties of York and Wentworth, Presented to the Legislature, 4th February, 1904. *Not printed.*

No. 55 . . Return to an Order of the House of the tenth day of June, 1903, for a Return of copies of all correspondence between the Government, or any member or department thereof, and any other person or persons, respecting the establishment of a Reformatory in the County of Oxford. Presented to the Legislature, 4th February 1904. Mr. *Sutherland. Not printed.*

No. 56 . . Return to an Order of the House of the fourth day of June, 1903, for a Return of copies of all correspondence, papers, documents, decisions and memoranda in any way relating to the Mining Locations H.W.696, H.W.697, H.W.698 and H.W. 705, and particularly as to the southerly part of H.W. 697, containing thirteen acres, granted to one Gideon Lariviére, which locations, are situate on or near the North Pay of Sturgeon Lake in the District of Thunder Bay. Presented to the Legislature, 4th February, 1904. Mr. *St. John. Not printed.*

No. 57 . . Return to an Order of the House, of the twelfth day of June, 1903, for a Return,—similar to that ordered by the British House of Commons on the 25th day of June, 1902, of reproductive undertakings operated by Municipal Boroughs in Great Britain—respecting waterworks, electric lighting plants, gas works and other public utilities operated by Municipalities in the Province of Ontario, also the rates charged the consumers in the various Municipalities of the Province for water, gas and electric lighting. Presented to the Legislature, 4th February, 1904. Mr. *Preston (Brant). Printed.*

No. 58 . . Return to an Order of the House, of the fourth day of June, 1903, for a Return of copies of all correspondence between the Minister, or Commissioner of Public Works, or Fisheries, or other officer, or *employe*, of or under them, or either the Departments of Public Works, or Fisheries, and any other person or persons, and also any order or directions, or papers, or entries respecting the

granting of licenses for pound net fishing, east of a line running from Cape Hurd to the mouth of the Spanish River, during the years 1899. 1900, 1901 and 1902, or either or any of them. Also, copies of all such licenses granted during the above years, or either, or any of them. Presented to the Legislature, 4th February, 1904. Mr. *Smyth*. *Not printed.*

No. 59 . . Return to an Order of the House, of the 8th day of June, 1903, for a Return of all copies of all forms of application or subscription for terminating stock and of all forms of certificates of such stock used by Loan Corporations doing business in the Province. Presented to the Legislature, 4th February, 1904. Mr. *Downey*. *Not printed.*

No. 60 . . Return to an Order of the House, of the fourth day of June, 1903, for a Return of copies of all correspondence, between the Metropolitan Power Company, or their Solicitors, and the Government for a grant of land under the waters of the Ottawa River, and all papers in connection therewith. Presented to the Legislature, 4th February, 1904. Mr. *Matheson*. *Not printed.*

No. 61 . Copy of an Order in Council and Report of Registrar of Loan Corporations in the matter of the Canadian Co-operative Alliance. Presented to the Legislature, 5th February, 1904. *Not printed.*

No. 62 . . Copy of an Order in Council respecting Surrogate Court Fees to be paid to His Honour Judge Holt. Presented to the Legislature, 10th February, 1904. *Not printed.*

No. 63 . . Copy of an Order in Council respecting Surrogate Court Fees to be paid to His Honour Judge Jamieson. Presented to the Legislature, 10th February, 1904. *Not printed.*

No. 64 . . General Rules and Orders made by the Court of Appeal for Ontario respecting the trial of Election Petitions pursuant to the Controverted Elections Act, R.S.O., 1897, cap. 11, and amending Acts. Presented to the Legislature, 12th February, 1904. *Printed. For distribution only.*

No. 65 . . Return to an Order of the House, of the eighth day of February, 1904, for a Return shewing the names of all persons at Sault Ste, Marie, or elsewhere, who have been paid by the Government under the decision, or determination, to pay the wages of workmen at Sault Ste. Marie, and showing also the amount paid in each case and the nature of the claim in each case. Presented to the Legislature, 15th February, 1904. Mr. *Whitney*, *Printed.*

No. 66 . . Return to an Order of the House, of the tenth day of February, 1904 for a Return shewing the number of students admitted to (a) the Normal Schools of the Province since September, 1903. (b) How many (if any) of such students, prior to admission, taught less than twelve months in a Public School and (c) How many (if any) did not attend a Model School course and secured a certificate of competency therefrom. Presented to the Legislature, 16th February, 1904. Mr. *Hoyle*. *Not printed.*

No. 67.. Copy of an Order in Council, commuting the fees of F. H. MacDonald, Local Master at St. Catharines. Presented to the Legislature, 18th February, 1904. *Not printed.*

No. 68.. Return to an Order of the House of the twenty sixth day of June, 1903, for a Return shewing:—1. The total area of Crown Lands under timber License. 2. The total area of Crown Lands under timber License in arrears. 3. The number of timber Licenses in arrear, their locations, respective areas, the names of those persons so in arrears, and the amounts that each of such persons are in arrear, and for what respectively. 4. The number of timber Licenses cancelled since and including 1891, and the number of acres of Licenses so cancelled. 5. The nature and extent of the securities (if any) held by the Government, for payment of such areas, and, the names of the persons so giving security. 6. The number of timber Limits disposed of otherwise than by Public Auction, since and including the year 1891, specifying the details thereof, as to time, place, person and prices respectively. 7. The number of pieces of saw-logs cut under License in the Province of Ontario, each year since and including 1891; the aggregate quantity of lumber, board measure, returned to the Crown Lands Department for each of the said years since and including 1891; the amount of Crown dues collected for each of the said years from the lumber cut, giving the quantity for each separate price charged for dues. 8. The number of pieces of waney or board timber cut under license in each of the said years and the aggregate quantity of cubic feet and the amount of Crown dues collected on the same. 9. The number of pieces of square timber cut and the quantity of cubic feet returned as contained in same and the amount collected for each of the said years thereon, for Crown dues. Presented to the Legislature 18th February, 1904, Mr. *St. John*. *Printed.*

No. 69.. Return to an Order of the House of the fifteenth day of February, 1904, for a Return of copies of all complaints received by the License Department against W. S. Cowan, formerly inspector of licenses for South Wellington; also, for a copy of the report of the investigation into such complaints, including the evidence; also, for a copy of the report of the Inspector who investigated the complaints, and also, for a copy of all correspondence touching the dismissal of the said W. S. Cowan. Presented to the Legislature, 22nd February, 1904. Mr. *Downey*. *Not printed.*

No. 70.. Return to an Order of the House of the nineteenth day of February, 1904, for a Return of copies of all correspondence between the Inspector of Prisons and Charities, or other official of the Government, and the County of Ontario, having reference to the salary of the County Gaoler. Presented to the Legislature 22nd February, 1904. Mr. *Hoyle*. *Not printed.*

No. 71.. Copy of Memorandum of Agreement between His Majesty, represented by the Commissioner of Crown Lands and Edward Wellington Backus, of the City of Minneapolis. Presented to the Legislature 23rd February, 1904. *Not printed.*

No. 72.. Return to an Order of the House of the twelfth day of February, 1904, for a Return, shewing in the same detail as in the Public Accounts of the Province, all expenditures up to 31st December, 1903, on account of the Temiskaming and Northern Ontario Railway, giving in detail the amount paid, to whom and on what account. And, in the case of the payments to the contractors for the building of the road—shewing all the quantities of rock and other material moved : masonry constructed and generally, all quantities on which payments are based, with the amount paid therefor upon each section of road. Presented to the Legislature, 29th February, 1904. Mr. *Matheson. Printed.*

No. 73.. Return to an Order of the House of the nineteenth day of February 1904. for a Return of copies of all correspondence between the Government, or any officials thereof, and any person or persons, regarding the establishment of Savings Banks in connection with the Schools of the Province. Presented to the Legislature, 29th February, 1904. Mr. *Preston (Brant.) Not printed.*

No. 74.. Return to an Address to His Honour the Lieutenant-Governor of the twenty-second day of February, 1904, praying that he will cause to be laid before this House, a Return of copies of all Orders in Council with reference to the payment of *employes* at Sault Ste. Marie, together with copies of all correspondence previous to, after and in any way relating to such payments. Presented to the Legislature, 1st March, 1904. Mr. *Whitney. Printed.*

No. 75 .. Return to an Order of the House of the twenty-sixth day of February, 1904, for a Return of copies of all correspondence with the Government, or other person, relating to the appointment of one Kelly, as constable, or peace officer, in and about Killarney, together with copies of all correspondence between the Government and one Charles Noble in connection therewith. Presented to the Legislature, 1st March, 1904. Mr. Gamey. *Not printed.*

No. 76 .. Return to an Order of the House of the twenty-fourth day of February, 1904, for a Return of copies of all correspondence, papers and pay sheets, between the Government, or any member or official thereof, in connection with the expenditure of all moneys expended last year, on Colonization Roads in the County of Addington. Presented to the Legislature, 1st March, 1904. Mr. Reid. *Not printed.*

No. 77 .. Return to an Order of the House of the twelfth day of February, 1904, for a Return of copies of all correspondence between the Government or any member, or official thereof, or persons on its behalf, and any other person or persons in connection with the appointment of William Coats, as Registrar of the County of Huron. Presented to the Legislature, 7th March, 1904. Mr. Eilber. *Not printed.*

No. 78 .. Statement of distribution of Revised and Sessional Statutes up to 31st December, 1903. Presented to the Legislature, 9th March, 1904. *Not printed.*

No 79 . . Return to an Order of the House of the twenty-ninth day of February 1904, for a Return shewing: 1. The amount of money paid as, Railway Subsidies from 1867 up to and inclusive of 1903. 2. The name of each Railway and the amount paid as Subsidy thereto. 3. The amount of money voted for Railway Subsidies, but not yet earned. 4. The amounts in acres voted and set apart as Land Grants, during the same period. 5. The names of all Railways which have earned the apportionment of land so set apart. 6. The amount in process of being earned. Presented to the Legislature, 9th March, 1904. Mr. Preston, (Durham.) *Not printed.*

No. 80 . . Return to an Order of the House of the Seventh day of March, 1904, for a Return, shewing the number of Saloon Licenses in the different Cities of the Province during the years 1901 and 1903. Also, the number of Saloon Licenses in the Towns of the Province, during the same period. Also, the number of Wholesale Licenses granted in rural municipalities, in the Province, during the same, period. Presented to the Legislature, 10th March, 1904. Mr. *Barr.* *Not printed.*

No. 81 . . Return to an Order of the House of the Eleventh day of March, 1904 for a Return of copies of all correspondence, between the Government, or any official thereof, and the President of the Children's Aid Society of Brockville, or any other person or persons, in reference to the arrest and imprisonment of certain young lads in 1902, 1903 and 1904. Presented to the Legislature, 18th March, 1904. Mr. *Graham.* *Not printed.*

No. 82 . . Return to an Address to His Honour, the Lieutenant-Governor, of the fourth day of March, 1904, praying that he will cause to be laid before this House, a copy of all Orders-in-Council, authorizing or permitting an increase in the capital stock of the Peoples' Life Insurance Company, during the last two years, together with copies of all correspondence in any way relating thereto. Presented to the Legislature, 24th March, 1904. Mr. *Gamey.* *Not printed.*

No. 83 . . Return to an Order of the House, of the twenty-fifth day of March, 1904, for a Return shewing the names of all persons convicted for violation of any of the provisions of the Liquor License Act in the County of Carleton during the years 1901, 1902 and 1903, with the amounts of fines and costs imposed in each case respectively and showing, as well, the particular offence of which they were convicted and dates of conviction. Presented to the Legislature, 29th March, 1904. Mr. *Kidd.* *Not printed.*

No. 84 . . Return to an Order of the House, of the twenty-fifth day of March, 1904, for a Return, in detail of all payment made by the Commissioners of the Queen Victoria Niagara Falls Park, for the year 1903. Presented to the Legislature, 29th March, 1904. Mr. *Jessop.* *Not printed.*

No. 85 . . Return to Orders of the House, of the fourteenth, twenty-first (two orders), and twenty-fifth days of March, 1904, for Returns shewing :—

1. The names of the various companies included in the Consolidated Lake Superior Companies, which the Government proposes to aid by the $2,000,000 guarantee. 2. The names of the secured creditors of each company and the amount of the claim of each and the security held by each. 3. The names of the unsecured creditors of each company and the amount of claim of each. 4. Shewing what portion of the Algoma Central Railway is already completed, how much partly constructed and what construction work has been done on the part incomplete. 5. Shewing what portion of the road has been operated and what net earnings, if any, it has shewn. 6. The names of the vessels which it is proposed to give the Province as security, with statement shewing what these vessels have earned, net, in the hands of the Companies. Also, shewing full particulars of all claims, charges, judgments and priorities chargeable against the Superior Consolidated Companies and the Algoma Central Railway; the names of all the creditors and the nature and amount of their respective claims, and particulars of all assets on which are based, and subject to which it is the intention of the Government to guarantee the sum of $2,000,000 to such companies as embodied in the Bill introduced to this House, before the second reading of such Bill. Also, shewing: 1. What lands and securities are governed by the Lien of Messieurs James Conmee, M.P.P., and Charles M Bowman, M.P.P., against the Algoma Central and Hudson Bay Railway Company, for upwards of $400,000, dated on or about the 22nd day of September, 1903. 2. Whether the judgment of James Conmee, M.P.P., and Charles M. Bowman, M.P.P., against the Algoma Central and Hudson Bay Railway Company for upwards of $400,000, and dated on or about the 12th day of October, 1903, is still a charge on the assets of this company. 3. And shewing the amount of the said Judgment at the present time. And also, shewing the names of the allied industries referred to in section 1 of Cill (No. 129), Respecting Aid to the Algoma Central and Hudson Bay Railway. 2. A copy of the Mortgage referred to in subsection 1 of said section 1. 3. A copy of the Mortgage referred to in subsection 2 of said section 1. 4. A copy of the Promissory Note referred to in subsection 3 of said section 1. 5. A copy of the Stock Certificates of the Stock referred to in subsections 4 and 5 of said section 1. 6. A copy of the Trust Deed, or any draft thereof, referred to in section 2. 7. A copy of the Guaranty referred to in section 3. 8. Shewing what amount is referred to in subsection 3 of section 4. 9. How many Directors are provided for the re-organized Company. 10. A copy of the Deed, or any draft thereof, referred to in subsection 10 of section 4. 11 A copy of the plan of re-organization referred to in subsection 11 of section 4. Presented to the Legislature, 11th April, 1904. Messieurs *Hanna* and *Pyne*. *Printed.*

No. 86 . . Return to an Order of the House, of the sixteenth day of March, 1904, for a Return shewing the copyrighted selections and extracts from authors, used in the authorized text-books of the Public Schools, indicating in each case, the pages and the names of the persons or company controlling the copyrights. Presented to the Legislature, 7th April, 1904. Mr. *Nesbitt*. *Not printed.*

No. 87 . . Return to an Order of the House, of the second day of March, 1904, for a Return, shewing all payments under the San Jose Scale Act, as follows:—1st. Amount paid to the owners of trees destroyed. 2nd. Amount paid to officers of the Province for enforcing the Act, and 3rd. In what Counties the trees were destroyed. Presented to the Legislature, 7th April, 1904. Mr. *Lee*. *Not printed.*

No. 88 . . Return to an Order of the House of the fourteenth day of March, 1904, for a Return, giving copies of all correspondence between any person or official, on behalf of the University of Toronto and any member of the Government, with reference to the construction of a Physical Laboratory for the University. Also, copies of the Statute of the Senate of the University providing for the establishment of a Department of Forestry in the University, together with copies of all correspondence relating to the establishment of such Department. Presented to the Legislature, 7th April, 1904. Mr. *Whitney*. *Not printed.*

No. 89 . . Return to an Order of the House of the sixteenth day of March, 1904, for a Return of copies of all correspondence between the Government, or any Official thereof, and any person or persons, regarding the issue of licenses for the use of pound nets on Lake Nipissing. Presented to the Legislature, 8th April, 1904. Mr. *Little (Cardwell.)* *Not printed.*

No. 90 . . Return to an Order of the House of the Eleventh day of March, 1904 for a Return of copies of all correspondence between the Government, or any official thereof, and any other party or parties regarding the issue of pound-net fishing licenses in 1902 and 1903 in the waters between Killarney and Little Current, known as the North Channel. Presented to the Legislature 8th April, 1904. Mr. *Gamey*. *Not printed.*

No. 91 . . Return to an Order of the House of the sixteenth day of March, 1904 for a Return giving the names of Public School Inspectors since 1870, in Ontario. Also, the class of certificates they hold, or held, and shewing as well, the standing which each one obtained on their respective examinations entitling them to act as Inspectors of Public Schools. Presented to the Legislature, 20th April, 1904. Mr. *Gamey*. *Not printed.*

No. 92 . . Return to an Order of the House of the twenty-fifth day of March, 1904, for a Return of papers and all correspondence in connection with the issue of Patent for the south half of lot No. 8 in the 4th Concession of the Township of Hutton, in the District of Nipissing. Presented to the Legislature, 23rd April, 1904. Mr. *Matheson*. *Not printed.*

No. 93 . . Return to an Address to His Honour the Lieutenant-Governor of the twenty-second day of April, 1904, praying that he will cause to be laid before this House, a Return of a copy of the Judgment of the Judicial Committee of the Privy Council in the case of the Ontario Mining Company *et al.*, *vs.* Seybold *et al.*, together with a

copy of the agreement between Counsel for the Dominion of Canada and the Province of Ontario arising out of the argument of the said Appeal. Presented to the Legislature 23rd April, 1904. Mr. *Cameron (Huron.)* *Printed.*

No. 94 . . Return to an Address to His Honour the Lieutenant-Governor, of the twenty-second day of April, 1904, praying that he will cause to laid before the House, a Return of a copy of the Judgment of the Court of Appeal for Ontario, in answer to certain questions submitted, involving the validity of legislation by the Province respecting the profanation of the Lord's Day, and also the notes of argument and judgment of the Judicial Committee of the Privy Council upon the appeals thereto. Presented to the Legislature 23rd April, 1904. Mr. *Little (Norfolk.)* *Printed.*

REPORT

OF THE

Inspection of Liquor Licenses

FOR THE YEAR

1903

PRINTED BY ORDER OF
THE LEGISLATIVE ASSEMBLY OF ONTARIO

TORONTO:
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1904.

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CONTENTS.

PAGE

PREFACE v

SCHEDULE A.—Showing the Licenses issued, extended, transferred or removed, and the Revenue received by the Province therefrom in 1900-1901, 1901-1902, and 1902-1903 (by Districts) 2

SCHEDULE B.—Comparative statement of the number of Licenses issued from 1874 to 1902 inclusive (by Counties and Cities) 6

SCHEDULE C.—Statement in detail of Licenses issued, extended, transferred or removed in the Municipalities, the amounts paid to such Municipalities, and amounts imposed by by-laws of Municipalities for 1900-1901, 1901-1902 and 1902-1903 (by Cities, Towns, Incorporated Villages and Townships) 32

SCHEDULE D.—Amount of fines collected, and amounts paid for expenses of Commissioners and Salaries of Inspectors in 1900-1901, 1901-1902 and 1902-3 106

SCHEDULE E.—Statement of Sundry Expenses 108

Recapitulation of Receipts and Expenditures, 1900-1, 1901-2 and 1902-3 110

SCHEDULE F.—Comparative Statement of Commitments for Drunkenness on the County Gaols form 1876 to 1903 inclusive 111

SCHEDULE G.—Names and post office addresses of Inspectors of Licenses 113

SCHEDULE H.—Statutory Fees and Duties payable for Wholesale, Tavern and Shop Licenses 116

LICENSE REPORT.

PROVINCIAL SECRETARY'S OFFICE,

LICENSE BRANCH,

TORONTO, January, 1904.

To the Honourable WILLIAM MORTIMER CLARK,

Lieutenant-Governor of the Province of Ontario.

MAY IT PLEASE YOUR HONOUR:

I have the honour to submit the Twenty-eight Annual Report, and accompanying Schedules, representing the operation of the Liquor License Laws. ...

NUMBER OF LICENSES.

Scheduel A is a compartive statement of the number of Licenses of the various denominations issued, and of the number extended, transferred or removed in each of the License districts of the Province during the past three license years, and may be thus summarized:

Years.	Licenses.							Extensions, transfers and removals of licenses.			
	Tavern.				Shop.	Wholesale.	Total.				
	Yearly.		Six months.								
	Ordinary.	Beer and wine.	Ordinary.	Beer and wine.				Extensions.	Transfers.	Removals.	Total.
1900-1	2,582	39	46	14	303	24	3,008	20	450	11	481
1901-2	2,577	36	57	10	308	26	3,014	15	278	13	306
1902-3	2,593	35	53	13	307	22	3,023	23	491	18	532

Provincial Revenue.

The same Schedule shows the Revenue derived by the Provinces from Licenses and Fines to have been for

1900-1	$304,676 60
1901-2	301,369 17
1902-3	304,789 59

Licenses in Counties and Cities.

Schedule B is a Statement of the number of Licenses issued in the several Counties and Cities during the past twenty-seven years.

Licenses in Minor Municipalities.

Schedule C gives in detail as regards each City, Town, Incorporated Village and Township, and the Unorganized Territory of the Province, the number of Licenses, and of extensions, transfers and removals granted during the past three years.

Total Collections.

This Schedule also gives the amounts collected on account of Licenses and Fines, including the sums imposed by municipal by-laws, the totals of which were as follows:

1900-1	$629,238 15
1901-2	627,852 22
1902-3	644,095 94

Municipal Revenue.

The payments to the Municipalities are shown by the same Schedule to have been, in

1900-1	$250,482 13
1901-2	245,477 65
1902-3	250,229 76

The amounts imposed in each Municipality by by-laws, in excess of statutory duties, are also given in this Schedule.

Fines.

The fines collected during the past year, as shown by Schedule D, amounted to $16,559.00 as compared with $11,876.05 in 1901-2.

Salaries of Inspectors—Expenses of Commissioners.

The payments under these heads are also shown in this Schedule D.

Miscellaneous Expenditure.

Schedule E shows the expenditure of enforcing the Act in the several districts other than those included in Schedule D, consisting of office rent, postage, stationery, printing, advertising, magistrates, constables, witness, counsel and detective fees, etc., etc.

Commitments for Drunkenness.

Schedule F shows the number of Prisoners committed for drunkenness during the years from 1876 to 1903 inclusive. The number committed during the year 1903, as compared with 1902, shows an increase of 313.

The average yearly commitments for each period for five years from 1876 to 1900 inclusive are as follows: —

From 1876 to 1880 inclusive	3,812
1881 to 1885 inclusive	4,016
1886 to 1890 inclusive	4,311
1891 to 1895 inclusive	2,703
1896 to 1900 inclusive	1,920

Inspectors of Licenses.

The names and post office addresses of the Inspectors of Licenses are set out in Schedule G.

The statutory duties payable for wholesale, tavern and shop licenses are set out in Schedule H.

Special Inspection of License Districts.

The annual inspection of the License Districts, and the examination of the work of the license officials therein, from time to time, have been continued during the past year.

Respectfully submitted,

J. R. STRATTON,
Provincial Secretary.

SCHEDULES.

SCHEDULE A.

COMPARATIVE STATEMENT BY LICENSE DISTRICTS, showing the number of the number of such licenses extended, transferred or removed, and the am tions of fines, in the license years 1900-1, 1901-2 and 1902-3 respectively.

License District.	Tavern licenses issued.												Tavern licenses extended.			Shop licenses issued.		
	Yearly licenses.						Six months' licenses.											
	Ordinary.			Beer and Wine.			Ordinary.			Beer and Wine.								
	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.
Addington	23	22	23												1			
Algoma	40	42	50					3	1						1			
Brant, North	13	14	14													1	1	1
Brant, South	4	4	4															
Brantford	17	17	16						1					2		4	4	4
Brockville and Leeds	31	32	31	1	2	1	3	2	3	2						4	4	4
Bruce, Centre	20	20	20													2	2	2
Bruce, North	29	29	28				1	1	1									
Bruce, South	33	32	32													2	2	2
Cardwell	26	25	24				2	3	2						1			
Carleton	24	25	25	1														
Cornwall	20	20	20													2	2	
Dufferin	18	18	17												1	1	1	1
Dundas	13	13	12												1			
Durham, East	16	17	16				2									2	2	2
Durham, West	7	7	7															
Elgin, East	20	19	17			3	4	3	2							1	1	
Elgin, West	33	33	33							1	1	1				3	3	3
Essex, North	52	53	54				1		1				1	1		4	4	4
Essex, South	30	27	29	1	1	1	2	3	2					1		1	2	2
Frontenac	21	21	20	2	2	2		2		2		2						
Glengary	21	22	23	1	1	1	1	1	1				1					
Grenville	24	24	23												1	4	4	4
Grey, Centre	21	21	21															
Grey, North	19	19	19													2	2	2
Grey, South	28	28	28				1											
Haldimand	24	23	23	3	3	2	1	1	1			1		1		2	2	2
Haliburton	7	7	7															
Halton	23	21	22					1	1									
Hamilton	75	75	75							1	1	1				19	19	19
Hastings, East	21	22	22													2	2	2
Hastings, North	21	20	21	1	2	1	1		1				2			4	5	5
Hastings, West	30	30	30													4	4	4
Huron, East	18	16	16	1	1	1								1				
Huron, South	33	33	33				1	1	1							4	4	4
Huron, West	30	30	29										2		1	2	2	2
Kent, East	24	24	23													2	2	2
Kent, West	32	32	35												1	3	3	3
Kingston	34	34	34				1	1	1							11	10	10
Lambton, East	22	22	21							1	1	1			1			
Lambton, West	36	37	39				2	2								4	4	4
Lanark, North	23	23	23													3	3	3
Lanark, South	21	21	21													3	3	3
Lennox	12	9	11	2				2	1					2		1	2	2
Lincoln	26	26	26	1	1		1	1	1							1	1	1
London	35	35	35													6	6	6
Manitoulin	12	13	13															1

SCHEDULE A.

(Provincial, Tavern, Shop, Wholesale and Six Months' Licenses issued and ount of revenue received by the Province therefrom, including the propor-

Shop licenses extended.			Wholesale licenses issued.			Licenses transferred and removed.						Totals.			Proportion of duties for provincial licenses, fees for transfers and removals, and fines received by the Province		
						Transfers.			Removals.								
1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1	1901-2	1902-3
															$ c.	$ c.	$ c.
						2		5				25	22	29	999 86	910 00	976 41
				1	1	1	7	5			2	41	53	60	2,803 51	3,236 47	3 863 68
						3	1	1				17	16	16	832 34	869 99	905 00
												4	4	4			
						4	3	4			1	27	24	26	3,321 05	3,221 66	3,123 34
						5	2	7				46	42	46	4,432 77	4,417 00	4,385 80
						4	1	2				26	23	24	1,347 69	1,332 49	1,351 00
						6	4	7				36	34	36	1,848 96	1,798 40	1,666 63
						5	3	5				40	37	39	2,140 73	2,026 99	2,030 01
						4	2	5				32	30	32	1,485 29	1,417 00	1,301 64
						9	2	4				34	27	29	1,250 58	1,204 00	1,228 00
							2	1				22	24	23	1,644 00	1,437 42	1,604 90
						2	9	5				21	28	24	1,404 35	1,415 77	1,237 48
						2		3				15	13	16	778 21	794 49	727 15
						2	4	1				22	23	19	1,720 25	1,676 67	1,674 49
								1				7	7	8	370 78	360 00	360 00
		1				8	2	6				33	26	29	1,416 60	1,131 67	1,183 95
						2	6	1	1		1	40	43	39	4,003 35	3,977 09	3,896 99
				1	1	5	5	12		1	1	64	65	73	3,386 85	3,464 65	3,577 65
						14	9	6		1		48	44	40	2,204 74	2,082 50	2,303 27
						3	3	2				28	28	26	1,037 26	998 34	1,009 00
						4	4					28	28	27	1,151 12	1,120 00	1,196 67
						1	2	3				29	30	31	1,964 58	1,888 00	1,845 00
						1		9				22	21	30	1,067 83	1,053 90	1,045 01
						4	1	8				25	22	29	1,623 36	1,624 69	1,691 34
						3		8				32	28	36	1,629 18	1,488 00	1,529 60
						6	3	2	1	1		37	34	31	1,595 59	1,501 17	1,499 50
							2	2				7	9	9	256 03	254 00	289 99
						2	1	7				25	23	30	1,559 08	1,395 00	1,441 98
				3	3	20	7	24				119	105	122	24,806 60	24,474 59	24,806 25
						2	2	2				25	26	26	1,349 39	1,370 83	1 361 99
						8	6	11				38	33	38	1,291 98	1,380 02	1,466 63
						5		2				39	34	36	4,154 34	4,028 00	4,192 32
						8	1	4				27	19	21	875 91	803 04	790 33
						11	3	10				49	41	48	2,440 63	2,312 87	2,333 63
						8	2	8				42	34	40	2,421 74	2,380 01	2,410 00
						7	3	4	1	1		34	30	29	1,941 69	1,868 40	1,796 00
						6	5	8				41	40	47	4,394 38	4,365 00	4,577 83
						9	7	9		2		55	54	54	7,336 45	7,096 67	7,138 33
						3	2	3				26	25	26	1,495 16	1,499 93	1,449 50
						8	5	11				50	48	56	2,984 69	2,920 67	3,230 97
						4	2	3				30	28	29	1,945 55	1,939 64	1,989 25
							1	5			1	24	25	31	1,946 69	1,881 00	2,008 89
						2	1	4				15	16	18	915 64	791 63	1,004 14
						3	1	1				1	29	29	1,924 53	1,841 00	1,837 00
				2	2	4	7	6		2	1	47	52	50	9,085 70	9,140 31	8,984 50
						4	2	5				16	15	19	658 64	718 19	834 50

* Extended six months.

SCHEDULE A—A Comparative Statement showing the number of (Provincial)

License District.	Tavern licenses issued.												Tavern licenses extended.			Shop licenses issued.		
	Yearly licenses.						Six months' licenses.											
	Ordinary.			Beer and Wine.			Ordinary.			Beer and Wine.								
	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.
Middlesex, East	28	28	27	2	2	2												
Middlesex, North	20	19	19											1		3	3	3
Middlesex, West	18	18	18													1	1	1
Monck	8	8	7	2	2	2	1									2	2	2
Muskoka	21	21	20	2	2	2	4	7	7			1				1	1	1
Nipissing	34	37	39				1	1							2	5	5	5
Norfolk, North	15	16	15	1				1								2	2	2
Norfolk, South	10	10	11	3	3	3		1						1				
Northumberland, East	16	16	17	1		1									1	3	2	2
Northumberland, West	15	15	15				3	4	3			1				2		
Ontario, North	22	22	22	1	1	1	1	1	1							2	2	2
Ontario, South	23	23	23													2	2	2
Ottawa	75	76	76				1	1							3	32	32	32
Oxford, North	27	27	25												1	2	2	2
Oxford, South	20	20	20				1						2	2	1	3	3	3
Parry Sound, East	22	20	21										1					
Parry Sound, West	14	13	15				1			3	3	2						
Peel	32	32	32	3	2	2									1	2	2	2
Perth, North	43	43	43			1										3	3	3
Perth, South	26	26	26													5	5	5
Peterborough, East	10	11	10				2	1	2									
Peterborough, West	28	27	27													5	5	5
Pt. Arthur & Ft. William	25	26	29				1	1	1				1	1		5	6	5
Prescott	43	44	46				2	2	1							4	5	5
Prince Edward	11	11	11	1	1	1				1	1	1				2	2	2
Rainy River, North	22															6		
Rainy River, East	19	15	9					1									1	1
Rainy River, South		11	21				1								1	2	2	3
Rainy River, West		9	9				1	1									5	5
Renfrew, North	24	25	25	1										1		4	4	4
Renfrew, South	32	31	31	3	4	3								2		10	10	11
Russell	52	51	50				1	1										
St. Catharines	22	21	24				1	1					3			2	2	2
Simcoe, Centre	20	19	18	1	1	1									1	1	1	1
Simcoe, East	26	27	26				1	1	1							3	3	3
Simcoe, West	31	31	32													4	4	4
Stormont	18	18	17															
Toronto	150	150	150							1	1	1				50	50	50
Victoria, East	13	14	14															
Victoria, West	16	16	16													1	1	1
Waterloo, North	42	41	41	1	1	1										5	5	4
Waterloo, South	43	43	43													5	5	4
Welland	61	62	61	1	1	1	5	5	8							9	10	10
Wellington, East	23	24	24													1	1	1
Wellington, South	26	26	25					1					2			2	2	2
Wellington, West	27	27	27															
Wentworth, North	21	21	20	1	1	1									1	2	2	2
Wentworth, South	17	17	16													1	1	1
Windsor	21	23	23													3	3	3
York, East	28	28	28											1				
York, North	26	29	30	4	2	1				1	1	1	1	1		1	1	1
York, West	34	33	33										1			1	1	1
Totals	2,582	2,577	2,593	39	36	35	46	57	53	14	10	13	19	15	21	303	308	307

* Rainy River North divided into Rainy River East and West in 1901-2.
† Four months. ‡ Seven months.

Tavern, Shop, Wholesale and Six Months Licenses, etc.—*Concluded.*

Shop licenses extended.			Wholesale licenses issued.			Licenses transferred and removed.						Totals.			Proportion of duties for provincial licenses, fees for transfers and removals, and fines received by the Province.					
						Transfers.			Removals.											
1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.		1901-2.		1902-3.	
															$	c.	$	c.	$	c.
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	4	7	7	. . . . .	. . . . .	. . . . .	34	37	36	1,221	08	1,216	85	1,240	00
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	5	2	7	. . . . .	. . . . .	. . . . .	28	25	29	1,381	74	1,338	34	1,298	65
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	1	1	. . .	. . . . .	. . . . .	. . . . .	20	20	19	1,166	56	1,132	00	1,128	00
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . .	2	. . .	. . . . .	. . . . .	. . . . .	12	14	11	679	88	706	34	545	00
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	6	3	2	. . . . .	. . . . .	. . . . .	34	34	33	1,762	09	1,939	64	1,797	75
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	2	. . .	1	. . . . .	. . . . .	. . . . .	41	43	48	3,310	10	3,435	00	3,702	29
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	3	1	2	. . . . .	. . . . .	. . . . .	21	19	20	1,243	64	1,231	67	1,241	00
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	2	2	2	. . . . .	. . . . .	. . . . .	15	16	17	527	77	581	44	641	50
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	3	1	3	. . . . .	. . . . .	. . . . .	23	21	25	1,238	81	1,199	00	1,299	97
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	3	1	1	. . . . .	. . . . .	. . . . .	23	22	22	1,374	74	1,293	99	1,328	50
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	6	. . .	3	. . . . .	. . . . .	. . . . .	32	26	29	1,419	00	1,366	56	1,388	14
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	4	2	3	. . . . .	. . . . .	. . . . .	29	27	28	1,707	46	1,683	00	1,680	00
. . . . .	. . . . .	. . . . .	9	8	7	11	7	17	3	. . . .	. . . .	131	124	135	29,854	44	29,694	17	29,280	41
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	6	5	7	2	. . . .	. . . .	37	34	35	1,972	97	1,955	68	2,754	50
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	6	8	3	. . . .	. . . .	. . . .	32	33	27	1,838	45	1,748	82	1,701	64
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	2	4	4	. . . .	. . .	3	25	24	28	1,140	13	959	99	1,056	00
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	1	. . .	1	. . . .	. . . .	. . . .	19	16	18	1,265	79	951	66	1,121	67
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	1	1	. . .	. . . .	. . . .	. . . .	38	37	42	1,933	00	1,916	95	1,968	67
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	10	6	7	. . . .	. . . .	. . . .	56	52	54	4,409	69	4,292	01	4,553	67
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	3	2	2	. . . .	. . . .	. . . .	34	33	33	1,951	49	1,949	27	2,051	43
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . .	2	5	. . . .	. . . .	. . . .	12	14	17	526	22	640	95	556	00
. . . . .	. . . . .	. . . . .	1	1	1	6	1	1	. . . .	. . . .	. . . .	40	34	34	2,860	78	2,712	67	2,750	00
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	4	3	3	. . .	2	2	36	39	40	2,765	01	2,782	34	3,003	15
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	11	5	9	. . . .	. . . .	. . . .	60	56	61	2,816	46	2,917	69	3,210	00
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	3	. . .	2	. . . .	. . . .	. . . .	18	15	17	965	38	983	16	931	84
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	2	. . .	. . .	. . . .	. . . .	. . . .	30	. . . .	. . . .	2,459	53	. . . . .	..	. . . . .	..
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	3	3	3	. . .	. .	1	21	20	15	1,513	94	1,377	74	770	00
. . . . .	. . . . .	1	. . . . .	. . . . .	. . . . .	. . .	1	8	. . . .	. . . .	. . . .	. . . .	12	34	. . . . .	..	427	00	1,503	00
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . .	2	2	. . . .	. . . .	. . . .	. . . .	19	17	. . . . .	..	1,493	50	1,296	50
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	1	. . .	. . .	. . . .	. . . .	. . . .	30	30	29	1,835	31	2,001	35	1,878	00
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	4	3	2	. .	1	. .	49	51	47	3,008	57	2,867	34	2,850	50
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	10	. . .	10	. . . .	. . . .	. . . .	62	52	61	2,540	22	2,167	50	2,480	60
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	4	4	2	. . . .	. . . .	. . . .	31	28	29	3,861	49	3,655	00	4,128	33
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	5	3	5	. . . .	. . . .	. . . .	27	24	26	1,484	40	1,436	67	1,296	49
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	5	5	3	. . . .	. . .	1	35	36	34	2,180	44	2,217	46	2,172	87
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	5	1	3	1	. . . .	. . . .	41	36	39	2,638	70	2,591	25	2,552	53
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	3	. . .	6	. . . .	. . . .	. . . .	21	18	23	712	86	684	00	656	66
. . . . .	. . . . .	. . . . .	5	7	5	22	13	41	1	. .	2	229	221	249	57,541	71	58,104	17	57,740	16
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . .	1	1	. . . .	. . . .	. . . .	15	15	15	747	57	771	67	773	32
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . .	. . .	. . .	. . . .	. . . .	. . . .	19	17	20	1,173	33	1,138	01	1,148	68
. . . . .	. . . . .	. . . . .	2	2	1	5	4	7	. . . .	. . . .	. . . .	55	53	54	3,477	28	3,437	13	3,190	00
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	5	3	5	1	. .	1	54	51	53	3,341	08	3,230	00	3,294	66
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	13	6	7	. . . .	. . . .	. . . .	89	85	87	5,488	83	5,527	34	5,607	16
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	3	3	4	. . . .	. . . .	. . . .	27	28	29	1,624	89	1,602	00	1,616	00
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	4	3	3	. . . .	. . . .	. . . .	34	34	29	3,127	47	3,064	53	3,108	97
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	8	5	5	. . . .	. . . .	. . . .	35	29	33	1,821	31	1,798	00	1,816	00
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	5	4	4	. . . .	. . . .	. . . .	30	27	28	1,449	21	1,444	37	1,364	50
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	1	3	5	. . . .	. . . .	1	19	21	23	769	36	704	00	667	32
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	3	2	4	. . . .	. . . .	. . . .	27	28	30	3,723	02	1,020	00	3,996	66
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	6	7	8	. . . .	. . . .	. . . .	34	35	36	1,395	32	1,418	38	1,369	99
. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	4	1	4	. . . .	. . . .	. . . .	37	35	37	1,886	90	1,961	45	1,971	63
. . . . .	. . . . .	. . . . .	1	1	1	7	4	5	. . . .	. . . .	. . . .	44	39	40	2,297	22	2,240	66	2,133	25
1	. . . . .	2	24	26	22	450	278	491	11	13	18	3,489	3,320	3,555	304,676	60	301,369	17	304,789	59

SCHEDULE B.

COMPARATIVE STATEMENT BY COUNTIES AND CITIES, showing the number of (Provincial) Tavern, Shop, Wholesale and Vessel Licenses issued in the several Counties of the Province, and the Cities separated from Counties, for the license years 1874-5-6-7-8-9-80-1-2-3-4-5-6-7-8-9-90-1-2-3-4-5-6-7-8-9-1900-1-2.

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Algoma (including Thunder Bay and Rainy River)	1874	30	14	.....	3	
	1875	36	15	.....	3	
	1876	18	6			
	1877	19	5			
	1878	19	5			
	1879	21	8	1		
	1880	22	6	1		
	1881	29	9	1		
	1882	35	9	1		
	1883	56	6	1		
	1884	74	12	2		
	1885	58	12	1		
	1886	62	16	1		
	1887	78	11	2		
	1888	83	16	1		
	1889	90	17			
	1890	94	15			
	1891	94	11			
	1892	92	11			
	1893	95	13			
	1894	93	12			
	1895	96	13	1		
	1896	99	13			
	1897	108	15			
	1898	111	14			
	1899	120	14			
	1900	118	13			
	1901	116	14	1		
	1902	131	15	1		
Brant (not including City of Brantford	1874	95	29			
	1875	73	22	2		
	1876	56	14	4		
	1877	.....	.....	7	.....	Dunkin Act in force.
	1878	53	11	5		
	1879	55	14	1		
	1880	57	14	1		
	1881	55	14	1		
	1882	59	13	1		
	1883	58	11	1		
	1884	49	7			
	1885	44	7	1		
	1886	.....	.....	.....	.....	C.T.A. in force
	1887	.....	.....	.....	.....	do
	1888	.....	.....	.....	.....	do
	1889	36	2			
	1890	36	2			
	1891	32	2			
	1892	23	2			
	1893	23	1			
	1894	22	1			
	1895	18	1			
	1896	18	1			
	1897	18	1			
	1898	18	1			
	1899	18	1			
	1900	17	1			
	1901	18	1			
	1902	18	1			

Schedule B. Comparative Statement, etc. *Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses	Remarks
Bruce	1874	180	25			
	1875	119	22			
	1876	88	13	3		
	1877	83	12	2		
	1878	83	9	2		Dunkin Act in force for 10 months.
	1879	93	12			
	1880	98	14			
	1881	105	15			
	1882	109	18			
	1883	108	16			
	1884	90	15			
	1885	.....	.....	.....	.....	C.T.A. in force.
	1886	.....	.....	.....	.....	do
	1887	.....	.....	.....	.....	do
	1888	97	6			
	1889	102	6			
	1890	98	6			
	1891	97	6			
	1892	96	5			
	1893	97	5			
	1894	90	5			
	1895	90	5			
	1896	88	4			
	1897	87	4			
	1898	83	4			
	1899	81	4			
	1900	82	4			
	1901	81	4			
	1902	80	4			
Carleton (not including Ottawa)	1874	89	5			
	1875	79	8			
	1876	44	1	2		
	1877	55	3			
	1878	43	3			
	1879	43	1			
	1880	42	3			
	1881	50	3			
	1882	54	1			
	1883	58				
	1884	58	1			
	1885	55				
	1886	.....	.....	.....	.....	C.T.A. in force.
	1887	.....	.....	.....	.....	do
	1888	.....	.....	.....	.....	do
	1889	44	1			
	1890	44	1			
	1891	45				
	1892	46				
	1893	44				
	1894	45				
	1895	45				
	1896	44				
	1897	44				
	1898	46				
	1899	44				
	1900	44				
	1901	43				
	1902	43				

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Dufferin	1881	33	7	.....	.....	New County, erected 24th Jan., 1881.
	1882	33	5			
	1883	34	5			
	1884	34	4			
	1885	.....	.....	.....	.....	C.T.A. in force.
	1886	.....	.....	.....	.....	do
	1887	.....	.....	.....	.....	do
	1888	24	2			
	1889	27	2			
	1890	26	2			
	1891	24	2			
	1892	24	2			
	1893	21	2			
	1894	21	2			
	1895	19	2			
	1896	19	2			
	1897	18	2			
	1898	15	2			
	1899	18	1			
	1900	18	1			
	1901	18	1			
	1902	17	1			
Elgin	1874	113	25			
	1875	110	24			
	1876	66	16			
	1877	66	10			
	1878	69	12			
	1879	72	16			
	1880	74	12			
	1881	74	13			
	1882	74	13			
	1883	74	16			
	1884	74	12			
	1885	71	10			
	1886	.....	.....	.....	.....	C.T.A. in force.
	1887	.....	.....	.....	.....	do
Not Including St. Thomas	1888	.....	.....	.....	.....	do
"	1889	48	2			
"	1890	44	1			
"	1891	43	1			
"	1892	44	1			
"	1893	42	1			
"	1894	41	1			
"	1895	41	1			
"	1896	39	1			
"	1897	36	1			
"	1898	35	1			
"	1899	36	1			
"	1900	36	1			
"	1901	35	1			
"	1902	36	1			

Schedule B. Comparative Statement, etc.—*Continued.*

County	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Essex	1874	120	28	6		
	1875	101	25	6		
	1876	62	14	5	1	
	1877	69	18	1	1	
	1878	69	18	2	1	
	1879	71	18	3	1	
	1880	70	19	2	1	
	1881	74	21	2		
	1882	71	20	2		
	1883	71	19	2		
	1884	70	15	1		
	1885	77	13			
	1886	74	16			
	1887	84	15			
	1888	82	10			
	1889	95	12			
	1890	94	8			
Not including Windsor	1891	68	5			
" "	1892	71	5			
" "	1893	73	5			
" "	1894	70	6			
" "	1895	75	6			
" "	1896	72	6			
" "	1897	73	6			
" "	1898	72	6	1		
" "	1899	76	5	1		
" "	1900	83	5	1		
" "	1901	81	6	1		
" "	1902	84	6	1		
Frontenac (not including Kingston	1874	71	2			
	1875	57	29			
	1876	29	.....	1		
	1877	17	.....	.....	.....	Duncan Act assumed to be in force until quashed December 28.
	1878	34				
	1879	36				
	1880	33	1			
	1881	33	1			
	1882	33	2			
	1883	36	2			
	1884	34	2			
	1885	34	1			
	1886	.....	.....	.....	.....	C.T.A. in force.
	1887	.....	.....	.....	.....	do
	1888	.....	.....	.....	.....	do
	1889	23				
	1890	25				
	1891	23				
	1892	24				
	1893	22				
	1894	22				
	1895	24				
	1896	21				
	1897	23				
	1898	21				
	1899	22				
	1900	23				
	1901	23				
	1902	22				

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Grey	1874	115	20	.....	3	
	1875	114	16	.....	2	
	1876	77	11	5	2	
	1877	.....	.....	6	2	Duncan Act in force.
	1878	72	7	4	1	Duncan Act in force until September.
	1879	91	12	1	1	Melancthon and Shelbourne attached to new county of Dufferin.
	1880	88	17	1	2	
	1881	84	16	.....	1	
	1882	88	18	.....	1	
	1883	95	20	.....	3	
	1884	91	19	.....	1	
	1885	92	18			
	1886	92	16	.....	3	
	1887	86	14	.....	3	
	1888	84	7	.....	4	
	1889	84	6	.....	1	
	1890	81	6			
	1891	75	5			
	1892	76	5			
	1893	77	5			
	1894	76	5			
	1895	76	5			
	1896	73	5			
	1897	72	3			
	1898	69	2			
	1899	66	2			
	1900	68	2			
	1901	68	2			
	1902	68	2			
Haldimand	1874	96	16			
	1875	83	13			
	1876	45	5			
	1877	49	4			
	1878	49	4			
	1879	50	5			
	1880	47	5			
	1881	51	5			
	1882	52	5			
	1883	51	5			
	1884	47	5			
	1885	47	3			
	1886	48	4			
	1887	49	4			
	1888	43	4			
	1889	45	3			
	1890	49	3			
	1891	47	3			
	1892	47	3			
	1893	44	3			
	1894	42	3			
	1895	42	3			
	1896	42	4			
	1897	37	4			
	1898	36	4			
	1899	36	4			
	1900	35	4			
	1901	33	4			
	1902	32	4			

Schedule B. Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Haliburton	1886	7				
	1887	6				
	1888	6				
	1889	7				
	1890	7				
	1891	8				
	1892	8				
	1893	8				
	1894	10				
	1895	8				
	1896	8				
	1897	7				
	1898	6				
	1899	6				
	1900	7				
	1901	7				
	1902	7				
		9				
Halton	1874	61	4			
	1875	58	5			
	1876	39	2	1		
	1877	38	1			
	1878	38	1			
	1879	42	1			
	1880	41	1			
	1881	41	1			
	1882	.....	.....	.....	.....	C.T.A. in force
	1883	.....	.....	.....	.....	do
	1884	.....	.....	.....	.....	do
	1885	.....	.....	.....	.....	do
	1886	.....	.....	.....	.....	do
	1887	.....	.....	.....	.....	do
	1888	28				
	1889	28				
	1890	27				
	1891	27				
	1892	26				
	1893	27				
	1894	28				
	1895	28				
	1896	26				
	1897	23				
	1898	22				
	1899	22				
	1900	23				
	1901	21				
	1902	22				

SCHEDULE B.— Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Hastings	1874	117	23	1		
	1875	100	21	2		
	1876	76	11	3	1	
	1877	82	14	3	1	
	1878	89	15	3	2	
	1879	94	15	3	1	
	1880	91	16	3		
	1881	90	15	3		
	1882	95	13	3		
	1883	97	15	3		
	1884	90	15	3		
	1885	98	17	3		
	1886	104	16	1		
	1887	102	13	2		
	1888	96	13	3		
	1889	73	9			
Not including Belleville	1890	74	8			
" " ...	1891	74	8			
" " ...	1892	72	7			
" " ...	1893	70	7			
" " ...	1894	67	7			
" " ...	1895	68	8			
" " ...	1896	66	6			
" " ...	1897	67	7			
" " ...	1898	59	7			
" " ...	1899	57	8			
" " ...	1900	55	8			
" " ...	1901	56	9			
	1902	56	9			
Huron	1874	150	38			
	1875	164	37	2		
	1876	113	16	3		
	1877	124	16			
	1878	127	20			
	1879	134	21			
	1880	131	16			
	1881	128	15			
	1882	124	15			
	1883	124	15			
	1884	111	14			
	1885	.....	.....	.....	.....	T.A in force.
	1886	.....	.....	.....	.....	do
	1887	.....	.....	.....	.....	do
	1888	108	11			
	1889	109	8			
	1890	103	6			
	1891	104	5			
	1892	102	5	1		
	1893	94	5	1		
	1894	92	5	1		
	1895	90	5	1		
	1896	88	6			
	1897	85	6			
	1898	83	6			
	1899	84	6			
	1900	82	6			
	1901	80	6			
	1902	79	6			

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks
Kent	1874	128	41	.....	1	
	1875	118	34	.....	1	
	1876	66	13	1	1	
	1877	67	15		1	
	1878	65	13			
	1879	67	14			
	1880	67	13			
	1881	69	13	.....	1	
	1882	69	14	.....	1	
	1883	70	14			
	1884	75	11			
	1885	71	8			
	1886	.....	.....	.....	.....	C.T.A. in force.
	1887	.....	.....	.....	.....	do
	1888	.....	.....	.....	.....	do
	1889	72	6			
	1890	75	6			
	1891	63	5			
Not including Chatham	1892	61	4			
" " ...	1893	61	4			
" " ...	1894	61	4			
" " ...	1895	44	2			
" " ...	1896	46	2			
" " ...	1897	43	3			
" " ...	1898	42	3			
	1899	42	3			
	1900	41	3			
	1901	41	3			
	1902	43	3			
Lambton	1874	89	44	1		
	1875	85	33			
	1876	65	28	1		
	1877	65	25			
	1878	70	27			
	1879	72	26			
	1880	71	25			
	1881	72	22			
	1882	75	22			
	1883	73	19			
	1884	74	16	1		
	1885	70	10	1		
	1886	.....	.....	.....	.....	C.T.A. in force.
	1887	.....	.....	.....	.....	do
	1888	.....	.....	.....	.....	do
	1889	65	9			
	1890	70	10			
	1891	64	6			
	1892	62	5			
	1893	64	5			
	1894	63	5			
	1895	61	5			
	1896	62	5			
	1897	62	4			
	1898	58	4			
	1899	58	4			
	1900	58	4			
	1901	59	4			
	1902	60	4			

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses	Remarks.
Lanark	1874	62	20	2		
	1875	62	14	1		
	1876	32	9	2		
	1877	32	9			
	1878	7	4			
	1879	33	6	.....	.....	Dunkin Act in force, except in Perth.
	1880	34	8			
	1881	36	6			
	1882	36	7			
	1883	35	7			
	1884	36	7			
	1885	37	6			
	1886	.....	.....	.....	.....	C.T.A. in force.
	1887	.....	.....	.....	.....	do
	1888	.....	.....	.....	.....	do
	1889	39	6			
	1890	45	7			
	1891	44	6			
	1892	44	7			
	1893	44	7			
	1894	44	6			
	1895	44	6			
	1896	44	6			
	1897	43	6			
	1898	43	6			
	1899	43	6			
	1900	44	6			
	1901	44	6			
	1902	45	6			
Leeds and Grenville	1874	145	32	1		
	1875	136	23	7		
	1876	79	23	3		
	1877	101	25			
	1878	97	19			
	1879	97	18			
	1880	97	20	1		
	1881	89	18			
	1882	92	21			
	1883	94	21			
	1884	88	17			
	1885	87	17			
	1886	.....	.....	.....	.....	C.T.A. in force.
	1887	.....	.....	.....	.....	do
	1888	.....	.....	.....	.....	do
	1889	73	13			
	1890	70	10			
	1891	69	10			
	1892	66	8	1		
	1893	67	7	1		
	1894	64	7			
	1895	65	7			
	1896	61	7			
	1897	57	7			
	1898	57	7	1		
	1899	58	8			
	1900	56	8			
	1901	58	8			
	1902	55	8			

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Lennox and Addington	1874	52	7	.....	1	
	1875	46	8	.....	.....	
	1876	28	6	1	.....	
	1877	.....	.....	1	.....	Dunkin Act in force.
	1878	36	6	.....	.....	
	1879	37	5	.....	.....	
	1880	37	5	.....	.....	
	1881	41	5	.....	.....	
	1882	43	6	.....	.....	
	1883	45	6	.....	.....	
	1884	44	5	.....	.....	
	1885	42	5	.....	.....	
	1886	.....	.....	.....	.....	C.T.A. in force.
	1887	.....	.....	.....	.....	do
	1888	.....	.....	.....	.....	do
	1889	52	3	.....	.....	
	1890	49	2	.....	.....	
	1891	46	2	.....	.....	
	1892	47	2	.....	.....	
	1893	47	2	.....	.....	
	1894	44	1	.....	.....	
	1895	40	1	.....	.....	
	1896	37	1	.....	.....	
	1897	39	1	.....	.....	
	1898	37	1	.....	.....	
	1899	36	1	.....	.....	
	1900	35	1	.....	.....	
	1901	31	2	.....	.....	
	1902	34	2	.....	.....	
Lincoln (not including St. Catharines)	1874	91	23	.....	.....	
	1875	103	37	.....	.....	
	1876	70	31	.....	.....	
	1877	70	25	.....	.....	
	1878	69	21	.....	.....	
	1879	72	16	.....	.....	
	1880	73	12	.....	.....	
	1881	69	14	.....	.....	
	1882	73	15	.....	.....	
	1883	72	13	.....	.....	
	1884	71	11	.....	.....	
	1885	64	10	.....	.....	
	1886	.....	.....	.....	.....	C.T.A. in force.
	1887	.....	.....	.....	.....	do
	1888	.....	.....	.....	.....	do
	1889	36	3	.....	.....	
	1890	36	3	.....	.....	
	1891	35	3	.....	.....	
	1892	34	1	.....	.....	
	1893	29	1	.....	.....	
	1894	28	1	.....	.....	
	1895	28	1	.....	.....	
	1896	27	1	.....	.....	
	1897	27	1	.....	.....	
	1898	27	1	.....	.....	
	1899	26	1	.....	.....	
	1900	26	1	.....	.....	
	1901	26	1	.....	.....	
	1902	26	1	.....	.....	

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Middlesex (not including London)	1874	188	17	1		
	1875	174	33			
	1876	122	26	3		
	1877	139	23			
	1878	143	21			
	1879	141	19			
	1880	134	18			
	1881	138	18			
	1882	133	16			
	1883	130	18			
	1884	126	17			
	1885	128	16	.....	1	
	1886	.....	.....	.....	.....	C.T.A. in force.
	1887	.....	.....	.....	.....	do
	1888	.....	.....	.....	.....	do
	1889	82	8			
	1890	93	6			
	1891	93	5			
	1892	90	5			
	1893	80	4			
	1894	73	4			
	1895	69	4			
	1896	68	4			
	1897	67	4			
	1898	65	4			
	1899	67	4			
	1900	68	4			
	1901	67	4			
	1902	66	4			
Muskoka and Parry Sound	1874	9				
	1875	23				
	1876	19				
	1877	22				
	1878	29				
	1879	38	1			
	1880	44	4			
	1881	45	4			
	1882	48	5			
	1883	49	6			
	1884	48	4			
	1885	37	1			
	1886	33				
	1887	31				
	1888	32	1			
	1889	45	2			
	1890	47	1			
	1891	47	1			
	1892	53	1			
	1893	50	2			
	1894	56	2			
	1895	60	1			
	1896	60	1			
	1897	59	1			
	1898	58	1			
	1899	57	1			
	1900	59	1			
	1901	56	1			
	1902	58	1			

SCHEDULE B.—Comparative Statement, etc. *Continued.*

County.	Year	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Nipissing	1878	2	1			
	1879	3	1			
	1880	3	1			
	1881	11	8			
	1882	8	5			
	1883	9	5			
	1884	5	5			
	1885	23	6			
	1886	22	4			
	1887	24	5			
	1888	23	4			
	1889	23	4			
	1890	27	4			
	1891	26	5			
	1892	30	6			
	1893	30	6			
	1894	28	5			
	1895	31	6			
	1896	34	6			
	1897	35	6			
	1898	34	5			
	1899	32	5			
	1900	34	5			
	1901	37	5			
	1902	39	5			
Norfolk	1874	73	6			
	1875	74	6			
	1876	51	4	2		
	1877	51	5	1		
	1878	55	5			
	1879	51	7			
	1880	51	6			
	1881	55	6			
	1882	56	6			
	1883	54	6			
	1884	51	4			
	1885	.....	.....	.....	.....	C.T.A. in force.
	1886	.....	.....	.....	.....	do
	1887	.....	.....	.....	.....	do
	1888	37	4			
	1889	41	3			
	1890	39	2			
	1891	39	2			
	1892	41	2			
	1893	39	2			
	1894	35	2			
	1895	37	2			
	1896	31	2			
	1897	33	2			
	1898	32	2			
	1899	30	2			
	1900	29	2			
	1901	29	2			
	1902	29	2			

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Northumberland and Durham	1874	135	35	2	1	
	1875	121	32	2	1	
	1876	102	27	4	1	
	1877	103	25	2	1	
	1878	89	21	2	2	Dunkin Act in force for ten months, except in Port Hope and Cobourg.
	1879	98	21	.....	1	
	1880	100	22	.....	1	
	1881	100	23	.....	1	
	1882	102	23	.....	1	
	1883	104	23	.....	1	
	1884	101	19			
	1885	97	16			
	1886	.....	.....	.....	.....	C.T.A. in force
	1887	.....	.....	.....	.....	do
	1888	.....	.....	.....	.....	do
	1889	81	14			
	1890	74	13			
	1891	77	15			
	1892	76	14			
	1893	75	10			
	1894	68	9			
	1895	66	8			
	1896	64	9			
	1897	61	7			
	1898	59	7			
	1899	57	7			
	1900	55	7			
	1901	56	7			
	1902		7			
Ontario	1874	86	35			
	1875	87	23			
	1876	60	10			
	1877	58	9			
	1878	55	8	2		Dunkin Act in force for ten months.
	1879	61	9			
	1880	65	11			
	1881	66	12			
	1882	71	13			
	1883	72	12			
	1884	68	11			
	1885	67	12			
	1886	.....	.....	.....		C.T.A. in force.
	1887	.....	.....	.....		do
	1888	.....	.....	.....		do
	1889	64	7			
	1890	62	7			
	1891	60	4			
	1892	57	6			
	1893	50	5			
	1894	47	4			
	1895	45	4			
	1896	44	4			
	1897	50	4			
	1898	49	4			
	1899	45	4			
	1900	46	4			
	1901	46	4			
	1902	46	4			

SCHEDULE B.—Comparative Statement, etc. *Continued.*

County.	Year	Tavern licenses.	Shop licenses.	Wholesale licenses	Vessel licenses	Remarks.
Victoria	1874	104	29			
	1875	102	25			
	1876	73	9	4		
	1877	70	10	1		
	1878	71	10			
	1879	74	12			
	1880	74	14			
	1881	73	13			
	1882	74	11			
	1883	72	9			
	1884	62	8			
	1885	...	...	...	...	C.T.A. in force
	1886	...	...	...	...	do
	1887	...	...	...	...	do
	1888	...	...	...	...	do
	1889	52	6	1		
	1890	58	7	1		
	1891	57	5	1		
	1892	50	5	1		
	1893	50	6			
	1894	48	6			
	1895	48	5			
	1896	47	5			
	1897	47	5			
	1898	47	5			
	1899	47	5			
	1900	47	5			
	1901	47	5			
	1902	45	5			
Peel	1874	91	15			
	1875	86	15			
	1876	49	10			
	1877	57	9			
	1878	60	8			
	1879	57	7			
	1880	62	7			
	1881	56	7			
	1882	57	6			
	1883	57	5			
	1884	55	4			
	1885	58	4			
	1886	55	5			
	1887	56	4			
	1888	57	3			
	1889	52	3			
	1890	52	3			
	1891	51	3			
	1892	47	3			
	1893	48	2			
	1894	47	2			
	1895	46	2			
	1896	47	2			
	1897	47	2			
	1898	42	2			
	1899	40	2			
	1900	42	2			
	1901	41	2			
	1902	40	2			

SCHEDULE B—Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses	Wholesale licenses.	Vessel licenses.	Remarks.
Perth	1874	145	33			
	1875	135	25			
	1876	101	13	3		
	1877	105	17			
	1878	105	17			
	1879	110	18			
	1880	110	19			
	1881	106	19			
	1882	110	19			
	1883	109	17			
	1884	102	14			
	1885	93	14			
	1886	95	12			
	1887	95	13			
	1888	96	10			
Not including Stratford	1889	74	5			
do do	1890	72	5			
do do	1891	69	4			
do do	1892	68	5			
do do	1893	65	6			
do do	1894	62	5			
do do	1895	61	5			
do do	1896	58	5			
do do	1897	59	5			
do do	1898	57	5			
do do	1899	55	5			
do do	1900	53	6			
do do	1901	53	6			
do do	1902	54	6			
Peterboro	1874	98	16			
	1875	72	16			
	1876	40	11	2	1	
	1877	43	11	.....	1	
	1878	35	11	.....	1	Dunkin Act in force in part of West Riding for 10 months.
	1879	42	13	.....	1	
	1880	46	12	.....	1	
	1881	46	14	.....	1	
	1882	50	15	.....	1	
	1883	50	14	.....	1	
	1884	36	13	.....	1	
	1885	33	12			
	1886	.....	.....	.....	.....	C.T.A. in force.
	1887	.....	.....	.....	.....	do
	1888	.....	.....	.....	.....	do
	1889	43	10	.....	1	
	1890	41	11			
	1891	45	9			
	1892	46	8			
	1893	48				
	1894	39				
	1895	47	6			
	1896	47	6			
	1897	43	6			
	1898	40	6			
	1899	38	6	1		
	1900	38	5	1		
	1901	38	5	1		
	1902	37	5	1		

SCHEDULE B. Comparative Statement, etc.—*Continued.*

County	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks
Prescott and Russell	1874	63	10			
	1875	58	11	1		
	1876	52	.....			
	1877	46	5			
	1878	49	5			
	1879	41	5			
	1880	42	4			
	1881	50	5			
	1882	53	6			
	1883	62	7			
	1884	65	4			
	1885	65	3			
	1886	68	1			
	1887	78	1			
	1888	76	1			
	1889	76	1			
	1890	78	2			
	1891	75	3			
	1892	77	2			
	1893	72	2			
	1894	69	3			
	1895	71	3			
	1896	76	3			
	1897	76	4			
	1898	72	4			
	1899	74	4			
	1900	76	4			
	1901	77	5			
	1902	78	5			
Prince Edward	1874	22	3	.....	3	
	1875	33	3	.....	1	
	1876	.....	.....	1	1	D.A. in force
	1877	.....	.....	.....	.....	do
	1878	.....	.....	.....	.....	do
	1879	23	2	.....	1	
	1880	24	2	.....	3	
	1881	24	3	.....	1	
	1882	22	3	.....	2	
	1883	23	4	.....	2	
	1884	21	1	.....	2	
	1885	23	2	.....	2	
	1886	24	2	.....		
	1887	21	2	.....	2	
	1888	18	2			
	1889	16	2			
	1890	18	2			
	1891	18	2			
	1892	17	2			
	1893	16	2			
	1894	15	2			
	1895	15	2			
	1896	14	2			
	1897	13	2			
	1898	13	2			
	1899	12	2			
	1900	12	2			
	1901	12	2			
	1902	12	2			

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Renfrew	1874	100	35	.....	1	
	1875	102	30	1	1	
	1876	51	20	.....	1	
	1877	42	17			
	1878	31	15			
	1879	36	16			
	1880	42	21			
	1881	47	17			
	1882	48	23			
	1883	63	30			
	1884	44	20			
	1885	.....	.....	.....	.....	C.T.A. in force
	1886	.....	.....	.....	.....	do
	1887	.....	.....	.....	.....	do
	1888	55	12			
	1889	55	16			
	1890	56	16			
	1891	50	13			
	1892	58	14			
	1893	60	13			
	1894	66	15			
	1895	65	17			
	1896	63	16			
	1897	62	14			
	1898	58	14			
	1899	60	14			
	1900	60	14			
	1901	60	14			
	1902	59	15			
Simcoe	1874	223	42			
	1875	196	35			
	1876	135	24			
	1877	137	24	1	1	
	1878	149	21	1	1	
	1879	142	20	1	1	
	1880	155	23	1	1	
	1881	144	23	1	1	
	1882	148	23	1		Mono and Mulmur attached to new county of Dufferin.
	1883	147	26			
	1884	138	24			
	1885	.....	.....	.....	.....	C.T.A. in force
	1886	.....	.....	.....	.....	do
	1887	.....	.....	.....	.....	do
	1888	121	17			
	1889	124	18			
	1890	123	17			
	1891	113	15			
	1892	117	12			
	1893	113	11			
	1894	106	11			
	1895	105	11			
	1896	102	10			
	1897	100	9			
	1898	97	9			
	1899	95	9			
	1900	97	8			
	1901	96	8			
	1902	95	8			

SCHEDULE B. Comparative Statement, etc.—*Continued.*

County	Year	Tavern licenses.	Shop licenses.	Wholesale licenses	Vessel licenses	Remarks
Stormont Dundas and Glengarry	1874	122	31			
	1875	80	28			
	1876	82	22			
	1877	87	17			
	1878	94	17			
	1879	91	16			
	1880	91	18			
	1881	96	18			
	1882	95	18			
	1883	89	17			
	1884	92	15			
	1885	.....	.....	.....	.....	C.T.A. in force.
	1886	.....	.....	.....	.....	do
	1887	.....	.....	.....	.....	do
	1888	105	8			
	1889	111	10			
	1890	103	8			
	1891	96	10			
	1892	94	10			
	1893	84	8			
	1894	82	8	1		
	1895	80	4			
	1896	79	4			
	1897	78	4			
	1898	74	3	1		
	1899	75	3			
	1900	73	3			
	1901	74	2			
	1902	73	2			
Victoria	1874	78	13	1		
	1875	70	9	.....	1	
	1876	55	5	1	.....	
	1877	56	5	.....	.....	
	1878	56	6	.....	.....	
	1879	60	6	.....	.....	
	1880	59	5	.....	.....	Including Haliburton.
	1881	62	4	.....	.....	
	1882	62	3	.....	1	
	1883	62	3	.....	2	
	1884	58	3	.....	.....	
	1885	54	3	.....	.....	
	1886	.....	.....	.....	.....	C.T.A. in force.
	1887	.....	.....	.....	.....	do
	1888	.....	.....	.....	.....	do
	1889	46	2			
	1890	44	2			
	1891	47	2			
	1892	40	3			
	1893	39	3			
	1894	38	3			
	1895	33	2			
	1896	33	2			
	1897	33	1			
	1898	32	1			
	1899	29	1			
	1900	29	1			
	1901	30	1			
	1902	30	1			

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	County.
Waterloo	1874	135	21			
	1875	136	20	3		
	1876	86	19	13		
	1877	84	17	10		
	1878	87	17			
	1879	89	15			
	1880	87	15			
	1881	88	16			
	1882	90	17			
	1883	91	15	.....	1	
	1884	92	14			
	1885	90	13			
	1886	87	12			
	1887	87	12			
	1888	90	9	1		
	1889	91	10	1		
	1890	92	10	1		
	1891	91	10	1		
	1892	90	11	1		
	1893	90	10	1		
	1894	88	10	1		
	1895	89	10	3		
	1896	90	10	5		
	1897	88	10	3		
	1898	86	10	2		
	1899	85	11	2		
	1900	86	10	2		
	1901	85	10	2		
	1902	85	8	1		
Welland	1874	145	28	3		
	1875	151	23			
	1876	73	19			
	1877	80	19			
	1878	89	21			
	1879	92	25			
	1880	87	29			
	1881	81	19			
	1882	78	20			
	1883	79	18			
	1884	82	14			
	1885	79	15			
	1886	82	12			
	1887	78	10			
	1888	70	8			
	1889	73	9			
	1890	73	9			
	1891	70	9			
	1892	71	9			
	1893	66	10			
	1894	64	10			
	1895	66	10			
	1896	65	9			
	1897	63	9			
	1898	62	9			
	1899	60	9			
	1900	64	9			
	1901	65	10			
	1902	64	10			

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

County.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	County.
Wellington	1874	183	52			
	1875	182	41	3		
	1876	138	29	3		
	1877	130	28	3		
	1878	134	29			
	1879	138	29			
	1880	145	30			
	1881	131	24	.....	.....	Orangeville, Amaranth and East Garafraxa attached to new county of Dufferin
	1882	128	26			
	1883	126	22			
	1884	116	19			
	1885	104	13			
	1886	.....	.....	.....	.....	C.T.A., in force
	1887	.....	.....	.....	.....	do
	1888	.....	.....	.....	.....	do
Not including Guelph	1889	78	5			
do do	1890	77	4			
do do	1891	80	3			
do do	1892	79	3			
do do	1893	76	2			
do do	1894	72	2			
do do	1895	71	1			
do do	1896	71	1			
do do	1897	68	1			
do do	1898	64	1			
do do	1899	63	1			
do do	1900	62	1			
do do	1901	62	1			
do do	1902	61	1			
Wentworth (not including Hamilton)	1874	110	32	4		
	1875	107	19	2		
	1876	61	11			
	1877	56	10			
	1878	47	6			
	1879	63	6			
	1880	56	6			
	1881	55	6			
	1882	51	6			
	1883	52	6			
	1884	54	6			
	1885	54	6			
	1886	49	6			
	1887	51	5			
	1888	47	4			
	1889	49	3			
	1890	49	4			
	1891	49	3			
	1892	46	3			
	1893	45	3			
	1894	42	3			
	1895	41	3			
	1896	38	3			
	1897	38	3			
	1898	39	3			
	1899	39	3			
	1900	39	3			
	1901	39	3			
	1902	37	3			

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

County	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
York (not including Toronto)	1874	148	39			
	1875	164	35			
	1876	108	16	1		
	1877	97	15			
	1878	.....	.....	.....	.....	Duncan Act in force.
	1879	114	15	.....	.....	do one month (May).
	1880	117	16			
	1881	128	21			
	1882	131	24			
	1883	132	23			
	1884	121	13			
	1885	114	12			
	1886	116	10			
	1887	109	7			
	1888	107	2			
	1889	112	1			
	1890	108	2			
	1891	105	3			
	1892	108	4			
	1893	104	4			
	1894	103	4			
	1895	102	4			
	1896	100	4			
	1897	100	4			
	1898	98	4			
	1899	97	2			
	1900	92	2	1		
	1901	92	2	1		
	1902	92	2	1		

SCHEDULE B. Comparative Statement, etc. *Continued*

City.	Year	Tavern licenses.	Shop licenses.	Who'esale licenses.	Vessel licenses.	Remarks.
Toronto	1874	309	184	21	16	
	1875	299	128	28	9	
	1876	216	100	39	9	
	1877	182	100	26	6	
	1878	181	92	20	10	
	1879	195	88	19	6	
	1880	204	94	18	4	
	1881	210	95	15	6	
	1882	216	100	14	7	
	1883	197	98	14	5	
	1884	217	88	13	3	
	1885	227	71	14*	2	
	1886	224	66	13	3	
	1887	150	50	13	1	
	1888	150	50	12	3	
	1889	152	50	14	3	
	1890	150	50	11		
	1891	150	50	11		
	1892	150	50	10		
	1893	140	50	10		
	1894	150	50	11		
	1895	150	50	8		
	1896	150	50	9		
	1897	150	50	6		
	1898	150	50	6		
	1899	150	50	6		
	1900	150	50	5		
	1901	150	50	7		
	1902	150	50	5		
Hamilton	1874	127	93	.....	3	
	1875	110	72			
	1876	68	61	11	1	
	1877	68	55	7	[illegible]	
	1878	68	64	7		
	1879	68	61	8		
	1880	74	57	7		
	1881	89	55	7		
	1882	98	58	8		
	1883	105	54	8		
	1884	97	47	4		
	1885	110	48	3		
	1886	112	45	5		
	1887	107	40	4		
	1888	111	37	2		
	1889	91	38	3		
	1890	92	38	3		
	1891	91	37	3		
	1892	94	34	3		
	1893	94	30	3		
	1894	75	20	4		
	1895	75	20	4		
	1896	76	20	4		
	1897	75	20	3		
	1898	75	20	2		
	1899	75	20	[illegible]		
	1900	75	19	3		
	1901	75	19	3		
	1902	75	19	3		

* Dominion Issues.

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

City.	Year	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Ottawa	1874	120	77	6		
	1875	114	148	6		
	1876	75	77	7	1	
	1877	5	80	2	1	
	1878	73	77	.....	1	
	1879	73	71	.....	1	
	1880	75	72	.....	1	
	1881	75	77	.....	1	
	1882	75	76	.....	1	
	1883	75	84	.....	1	
	1884	75	78	.....	1	
	1885	75	77	.....		
	1886	75	69	1		
	1887	75	68	1		
	1888	76	54	2	1 B. & W.	
	1889	80	56	1	1	
	1890	88	59	2	1 B. & W.	
	1891	87	59	1		
	1892	78	46	1		
	1893	72	40	5		
	1894	71	38	5		
	1895	70	33	3		
	1896	76	33	4		
	1897	77	32	5		
	1898	80	33	6		
	1899	78	32	7		
	1900	75	32	9		
	1901	76	32	8		
	1902	76	32	7		
London	1874	75	40	3		
	1875	75	74	2		
	1876	57	34	5		
	1877	58	35	1		
	1878	58	37	1		
	1879	57	36	2		
	1880	45	27	2		
	1881	45	24	2		
	1882	47	26	3		
	1883	47	24	2		
	1884	48	22	2		
	1885	49	22	1		
	1886	61	21	2		
	1887	54	19	2		
	1888	57	14	1		
	1889	58	13	1		
	1890	56	12	1		
	1891	41	10	1		
	1892	34	6	3		
	1893	34	6	5		
	1894	34	6	2		
	1895	35	6	2		
	1896	34	6	2		
	1897	34	6	2		
	1898	34	6	2		
	1899	34	6	2		
	1900	35	6	2		
	1901	35	6	2		
	1902	35	6	2		

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

City.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
Kingston	1874	97	25	.....	1	
	1875	75	20	3	1	
	1876	53	23	6	5	
	1877	61	21	3	8	
	1878	61	21	3	8	
	1879	62	20	3	8	
	1880	62	20	3	8	
	1881	64	20	2	11	
	1882	53	22	2	9	
	1883	53	23	3	6	
	1884	39	20	2	6	
	1885	38	22	1	4	
	1886	41	22	1	6	
	1887	43	20	1	6	
	1888	44	15	1	7	
	1889	40	15	1		
	1890	38	15	1		
	1891	39	15	1		
	1892	41	15	1		
	1893	40	14	1		
	1894	38	13	1		
	1895	39	12	1		
	1896	37	12			
	1897	37	12			
	1898	36	12			
	1899	34	11			
	1900	34	11			
	1901	34	10			
	1902	34	10			
St. Catharines	1886	29	7			
	1887	23	7			
	1888	26	7			
	1889	26	6			
	1890	26	5			
	1891	26	4			
	1892	26	3			
	1893	26	3			
	1894	26	3			
	1895	26	3			
	1896	26	2			
	1897	26	2			
	1898	22	2			
	1899	24	2			
	1900	22	2			
	1901	21	2			
	1902	24	2			
Brantford	1886	19	5	3		
	1887	18	5	3		
	1888	18	5	3		
	1889	18	5	3		
	1890	18	5	2		
	1891	18	5	1		
	1892	18	5	1		
	1893	18	5	1		
	1894	18	5	1		
	1895	16	5	1		
	1896	16	5	1		
	1897	16	5	1		
	1898	16	4			
	1899	16	4			
	1900	17	4			
	1901	17	4			
	1902	16	4			

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

City.	Year.	Tavern licenses.	Shop licenses.	Wholesale licenses.	Vessel licenses.	Remarks.
St. Thomas	1889	20	6			
	1890	18	4			
	1891	18	4			
	1892	18	4			
	1893	18	4			
	1894	18	4			
	1895	18	4			
	1896	18	4			
	1897	18	3			
	1898	17	3			
	1899	17	3			
	1900	17	3			
	1901	17	3			
	1902	17	3			
Stratford	1889	21	4			
	1890	21	4			
	1891	21	4			
	1892	21	4			
	1893	19	4			
	1894	16	2			
	1895	16	2			
	1896	16	2			
	1897	16	2			
	1898	16	2			
	1899	16	2			
	1900	16	2			
	1901	16	2			
	1902	16	2			
Guelph	1889	16	2			
	1890	16	2			
	1891	16	2			
	1892	16	2			
	1893	16	2			
	1894	16	2			
	1895	16	2			
	1896	16	2			
	1897	16	2			
	1898	16	2			
	1899	16	2			
	1900	14	2			
	1901	15	2			
	1902	15	2			
Belleville	1889	25	3			
	1890	25	3			
	1891	25	3			
	1892	25	3			
	1893	24	3			
	1894	24	3			
	1895	25	3	2		
	1896	26	3	1		
	1897	26	3	1		
	1898	21	2	1		
	1899	17	2			
	1900	18	2			
	1901	18	2			
	1902	18	2			
Windsor	1891	32	4			
	1892	25	5			
	1893	27	4			
	1894	27	4			
	1895	27	4			
	1896	27	4			
	1897	27	3	1		
	1898	24	3	1		
	1899	22	3			
	1900	21	3			
	1901	23	3			
	1902	23	3			

SCHEDULE B.—*Concluded.*

City	Year	Tavern licenses.	Shop licenses	Wholesale licenses.	Vessel licenses	Remarks
Chatham	1895	17				
	1896	18				
	1897	17				
	1898	16				
	1899	15				
	1900	15				
	1901	15				
	1902	15				

RECAPITULATION, showing the total number of provincial licenses issued in the several counties in the province, including the cities, during the license years 1874-5-6-7-8-9-80-1-2-3-4-5-6-7-8-9-90-1-2-3-4-5-6-7-8-9-1900-1-2.

Years	Tavern	Shop.	Wholesale.	Vessel.	Total.
1874	4,793	1,307	52	33	6,185
1875	4,459	1,257	78	24	5,818
1876	2,977	787	147	27	3,938
1877	2,845	739	65	27	3,676
1878	2,910	724	52	29	3,715
1879	3,199	757	42	22	4,020
1880	3,227	760	40	22	4,019
1881	3,311	764	34	24	4,133
1882	3,317	787	35	24	4,163
1883	3,363	781	36	21	4,201
1884	3,253	675	28	14	3,970
1885	2,574	525	21	9	3,132
1886	1,567	367	28	12	1,974
1887	1,496	325	28	13	1,862
1888	2,066	336	26	17	2,445
1889	3,073	445	27	15	3,560
1890	3,071	428	24	.....	3,523
1891	2,990	403	21	.....	3,414
1892	2,966	378	25	.....	3,369
1893	2,888	357	31	.....	3,276
1894	2,785	337	29	.....	3,151
1895	2,779	327	26	.....	3,132
1896	2,747	323	26	.....	3,096
1897	2,725	317	22	.....	3,061
1898	2,611	312	23	.....	2,976
1899	2,611	308	21	.....	2,950
1900	2,621	303	24	.....	2,948
1901	2,613	308	26	.....	2,947
1902	2,628	307	22	.....	2,957

The Six Months' Licenses and the Licenses *extended* do not appear in the above Schedule or recapitulation, and as a consequence the total number of Licenses issued, according to the Statement, does not correspond with the number as shown in Schedules A and C. Beer and Wine Licenses are included with the ordinary licenses, under the heads of Tavern Licenses and Vessel Licenses respectively. An *extended* License is good for a period not exceeding three months. It is not in the nature of a new License, but simply a permission, granted by the Board of Commissioners, to the holder of a license expiring in April, to continue his business under the old license for the specified period, that he may be able to dispose of his stock on hand and quit the business without loss. Six Months' Licenses run from the first day of May to the thirty-first day of October, and are not valid after the latter date. They are granted to localities which are largely resorted to in summer by visitors, where the Board of Commissioners are of the opinion that increased tavern accommodation for the summer months is necessary.

SCHEDULE C.

COMPARATIVE STATEMENT BY MUNICIPALITIES, showing the number of Provincial Licenses, whether Ordinary or Beer and Wine, issued, and the number extended, transferred or removed, the gross sums deposited to the credit of License Fund Accounts therefor, and for fines, the amount imposed by municipal by-laws for licenses in excess of statutory duties, for 1900-1, 1901-2, 1902-3, and the revenue paid over to the municipal treasurers during the license years 1900-1, 1901-2 and 1902-3.

License District.	Municipality.	Tavern. Ordinary. 1900-1.	1901-2.	1902-3.	Tavern. Beer and Wine. 1900-1.	1901-2.	1902-3.	Shop. 1900-1.	1901-2.	1902-3.	Wholesale. 1900-1.	1901-2.	1902-3.	Extended tavern. 1900-1.	1901-2	1902-3.	Extended shop. 1900-1.	1901-2.	1902-3.	Six months. 1900-1.	1901-2.	1902-3.
Addington	Newburg	1	1	1																		
	Camden	9	8	9												1						
	Sheffield	5	5	5																		
	Kaladar and Anglesea	1	1	1																		
	Barrie	1	1	1																		
	Kennebec	1	1	1																		
	Olden																					
	Oso																					
	Richinbrooke																					
	Palmerston and N. and S.																					
	Canonto	1	1	1																		
	Clarendon and Miller																					
	Denbigh																					
Algoma	Sault Ste Marie	8	9	10								1	1			1					1	
	St. Joseph	2	2	2																		
	Hilton	1	1	1																	1	
	Thessalon	3	3	3																		
	Balfour	3	3	3																		
	Plummer Additional	2	2	2																		
	Rayside	1	1	2																	1	
	Sault Ste. Marie Tp			2																		
	Thessalon, Township																					
	Hallam	2		2																		1
	Whitefish	3	2																			
	Salter and May and 116	2		2																		
	Nairn, Lorne and Hyman	2	2	2																		
	Unorganized Territory	11	10	9																	1	1
	Johnston																					
	Denison, Drury & Graham		3	3																		
	Chapleau		2	2																		
	Blind River			2																		
	Korah																					
	McDonald																					

Schedule C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1900-1.	1901-2.	1902-3.	Removals 1900-1.	1901-2.	1902-3.	Total. 1900-1.	1901-2.	1902-3.	Amounts received for provincial licenses transfers, removals and fines in each municipality. 1900-1.	1901-2.	1902-3.	Proportions thereof paid to municipalities. 1900-1.	1901-2.	1902-3.	Amounts imposed by municipal by laws in excess of statutory duties. 1900-1.	1901-2.	1902-3.	Remarks.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
Addington	Newburg	.	.	1	.	.	.	1	1	2	140 00	120 00	130 00	30 88	20 00	23 34	.....	.....	.....	
	Camden	1	.	2	.	.	.	10	8	12	840 00	720 00	892 60	220 01	160 00	204 47	.....	.....	.....	
	Sheffield	.	.	.	.	.	.	5	5	5	450 00	450 00	450 00	115 81	100 00	100 00	.....	.....	.....	
	Kaladar and Anglesea	.	.	.	.	.	.	1	1	1	90 00	90 00	90 00	23 16	20 00	20 00	.....	.....	.....	
	Barrie	.	.	.	.	.	.	1	1	1	90 00	90 00	90 00	23 16	20 00	20 00	.....	.....	.....	
	Kennebec	.	.	.	.	.	.	1	1	1	210 00	200 00	90 00	137 03	130 00	20 00	110 00	110 00	.....	
	Olden	.	.	.	.	.	.	.	.	.	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Oso	.	.	1	.	.	.	2	2	3	240 00	240 00	250 00	106 32	100 00	103 34	60 00	60 00	60 00	
	Richinbrooke	.	.	.	.	.	.	2	2	2	180 00	180 00	180 00	46 32	40 00	40 00	.....	.....	.....	
	Palmerston and N. and S. Canonto	1	.	1	.	.	.	2	1	2	100 00	90 00	100 00	27 03	20 00	23 34	.....	.....	.....	
	Clarendon and Miller	.	.	.	.	.	.	.	.	.	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Denbigh	.	.	.	.	.	.	.	.	.	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Algoma	Sault Ste Marie	.	1	4	.	.	.	8	11	17	1,720 00	3,160 00	4,261 00	758 18	1,710 00	2,257 14	400 00	1,080 00	1,410 00	
	St Joseph	.	.	.	.	.	.	3	3	4	180 00	375 00	487 50	56 55	220 00	286 00	.....	150 00	195 00	
	Hilton	.	1	.	.	.	.	1	2	1	90 00	100 00	90 00	28 28	32 67	28 00	.....	.....	.....	
	Thessalon	.	.	.	.	.	.	3	3	3	600 00	600 00	600 00	263 11	262 00	262 01	150 00	150 00	150 00	
	Baltour	.	.	.	.	.	.	3	3	3	420 00	420 00	420 00	234 83	231 00	234 00	150 00	150 00	150 00	
	Plummer Additional	1	1	1	.	.	.	3	3	3	290 00	290 00	290 00	161 27	160 67	160 67	100 00	100 00	100 00	
	Bayside	.	.	1	.	.	.	1	2	3	110 00	160 00	220 00	48 28	67 00	90 67	20 00	25 00	30 00	
	Sault Ste Marie Tp	.	.	.	.	.	.	.	.	.	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Thessalon Township	.	.	.	.	.	.	.	.	.	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Hallam	.	.	.	.	.	.	2	2	2	360 00	350 00	360 00	176 55	199 33	176 00	120 00	120 00	120 00	
	Whitefish	.	.	.	.	.	.	3	3	3	333 00	280 00	.....	144 83	124 00	.....	60 00	40 00	.....	
	Salter and May and 116	.	1	.	.	.	.	2	3	2	240 00	180 00	220 00	96 55	56 00	96 00	40 00	.....	40 00	
	Nairn, Lorne and Hyman	.	.	.	.	.	.	2	2	2	180 00	1,199 00	200 00	56 55	.....	65 34	.....	.....	.....	Payable to Township less proportion of expenses.
	Unorganized Territory	.	1	3	.	.	.	11	12	13	1,200 00	70 00	.....	.....	32 66	.....	.....	32 66	.....	
	Johnston	.	.	.	.	.	.	.	.	.	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Denison, Drury & Graham	.	1	1	.	.	.	4	4	.	.....	360 00	690 00	.....	158 00	272 34	.....	60 00	60 00	
	Chapleau	.	.	.	.	.	.	4	4	.	.....	380 00	400 00	.....	256 00	265 34	.....	200 00	200 00	
	Blind River	.	1	1	.	.	.	3	3	.	.....	60 00	340 00	.....	28 00	168 01	.....	.....	70 00	
	Korah	.	.	.	.	.	.	.	.	.	.....	.....	20 00	.....	.....	.....	.....	.....	.....	
	McDonald	.	.	.	.	.	.	.	.	.	.....	.....	50 00	.....	.....	.....	.....	.....	.....	

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary. 1900-1.	1901-2.	1902-3.	Tavern. Beer and Wine. 1900-1.	1901-2.	1902-3.	Shop. 1900-1.	1901-2.	1902-3.	Wholesale. 1900-1.	1901-2.	1902-3.	Extended Tavern. 1900-1.	1901-2.	1902-3.	Extended Shop. 1900-1.	1901-2.	1902-3.	Six Months. 1900-1.	1901-2.	1902-3.
North Brant....	South Dumfries	3	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Brantford Township	3	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Onondaga	3	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Paris	3	3	3	...	...	...	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...
South Brant....	Brantford Township	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Burford	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Oakland	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Brantford City		17	17	16	...	...	...	4	4	4	...	...	...	2	...	...	...	...	...	...	...	1
Brockville and Leeds	Brockville	10	10	9	...	...	...	3	3	3	...	...	...	...	...	...	...	...	...	...	...	...
	Gananoque	6	6	6	...	...	...	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...
	Newboro'	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	1
	Bastard and Burgess	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	North Crosby	3	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Front of Leeds and Lansdowne	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Front of Yonge and Escott	...	...	...	1	2	1	...	...	...	...	...	...	...	...	...	...	...	...	*	...	...
	Rear of Yonge and Escott	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
	Rear of Leeds and Lansdowne	3	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	1
	Elizabethtown	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	South Crosby	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	*	...	...
	Athens	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...

*Beer and wine.

Schedule C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1900-1.	1901-2.	1902-3.	Removals. 1900-1	1901-2	1902-3.	Totals. 1900-1.	1901-2.	1902-3.	Amounts received for provincial licenses, transfers, removals and fines in each municipality. 1900-1.	1901-2.	1902-3.	Proportion thereof paid to municipalities. 1900-1.	1901-2.	1902-3.	Amounts imposed by municipal by-laws in excess of statutory duties. 1900-1.	1901-2.	1902-3.	Remarks.
North Brant....	South Dumfries	.	.	.	.	.	.	2	3	3	$ c 200 00	$ c 300 00	$ c 300 00	$ c 51 33	$ c 78 00	$ c 90 00	$ c 20 00	$ c 30 00	$ c 30 00	
	Brantford Township	1	.	.	.	.	.	4	3	3	330 00	270 00	270 00	50 00	48 00	60 00	.....	.....	.....	
	Onondaga	.	.	.	.	.	.	2	2	2	180 00	180 00	180 00	31 33	32 00	40 00	.....	.....	.....	
	Paris	.	1	1	.	.	.	9	8	8	1,420 00	1,410 00	1,410 00	502 00	502 01	540 00	350 00	350 00	350 00	
	Unexpended 1901-2	.	.	.	.	.	.	.	.	.	.....	.....	38 25	.....	.....	.....	.....	.....	.....	
South Brant....	Brantford Township	.	.	.	.	.	.	1	1	1	90 00	90 00	90 00	.....	.....	.....	.....	.....	.....	
	Burford	.	.	.	.	.	.	2	2	2	200 00	180 00	180 00	.....	.....	.....	.....	.....	.....	
	Oakland	.	.	.	.	.	.	1	1	1	90 00	90 00	90 00	.....	.....	.....	.....	.....	.....	
Brantford City.....		4	3	4	.	.	1	27	24	26	6,845 00	6,665 00	6,660 00	2,852 10	2,743 34	2,636 66	1,800 00	1,760 00	1,720 00	
	Unexpended 1901-2	.	.	.	.	.	.	.	.	.	.....	.....	9 80	.....	.....	.....	.....	.....	.....	
Brockville and Leeds	Brockville	1	.	3	.	.	.	13	12	15	6,650 00	6,640 00	6,670 00	3,605 99	3,588 00	3,602 01	4,840 00	4,840 00	4,840 00	
	Gananoque	1	.	.	.	.	.	10	9	9	2,305 00	2,395 00	2,295 00	1,351 48	1,337 43	1,337 34	1,020 00	1,020 00	1,020 00	
	Newboro'	1	1	1	.	.	.	3	3	3	270 00	270 00	270 00	82 45	80 67	80 67	20 00	20 00	20 00	
	Bastard and Burgess	.	.	1	.	.	.	2	2	3	240 00	240 00	250 00	117 65	116 00	20 67	60 00	60 00	60 00	
	North Crosby	.	1	1	.	.	.	3	4	4	300 00	310 00	315 00	116 47	118 67	21 00	30 00	30 00	30 00	
	Front of Leeds and Lansdowne	.	.	.	.	.	.	.	.	.	.....	.....	.....	.....	.....	.....	.....	.....	.....	Local option
	Front of Yonge and Escott	1	.	.	.	.	.	3	2	2	172 50	170 00	175 00	95 45	97 33	113 00	45 00	60 00	85 00	
	Rear of Yonge and Escott	.	.	.	.	.	.	2	2	2	150 00	150 00	150 00	58 23	57 00	57 00	15 00	15 00	15 00	
	Rear of Leeds and Lansdowne	1	.	1	.	.	.	4	3	3	280 00	270 00	190 00	91 27	84 00	60 67	.....	.....	.....	
	Elizabethtown	.	.	.	.	.	.	2	1	1	122 50	100 00	100 00	46 03	38 00	38 00	10 00	10 00	10 00	
	South Crosby	.	.	.	.	.	.	2	2	2	135 00	180 00	180 00	43 23	56 00	56 00	.....	.....	.....	
	Athens	.	.	.	.	.	.	2	2	2	260 00	240 00	260 00	67 26	56 00	65 34	.....	.....	.....	
	Unexpended 1901-2	.	.	.	.	.	.	.	.	.	.....	.....	80 45	.....	.....	.....	.....	.....	.....	

SCHEDULE C.—Comparative Statement by municipalities showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary. 1900-1.	1901-2.	1902-3.	Tavern. Beer and Wine. 1900-1.	1901-2.	1902-3.	Shop. 1900-1.	1901-2.	1902-3.	Wholesale. 1900-1.	1901-2.	1902-3.	Extended tavern. 1900-1.	1901-2.	1902-3.	Extended shop. 1900-1.	1901-2.	1902-3.	Six Months. 1900-1.	1901-2.	1902-3.
Centre Bruce....	Paisley	3	3	3				1	1	1												
	Kincardine, Town	5	5	5																		
	Chesley	3	3	3																		
	Greenock	6	6	6																		
	Huron	2	2	2				1	1	1												
	Kincardine, Township	1	1	1																		
	Elderslie																					
North Bruce....	Tiverton	2	2	2																		1
	Port Elgin	4	4	3																1	1	
	Southampton	2	2	2																		
	Tara	2	2	2																		
	Wiarton	5	5	5																		
	Bruce	2	2	2																		
	Saugeen	1	1	1																		
	Arran	1	1	1																		
	Amabel	3	3	3																		
	Eastnor	4	4	4																		
	Albemarle	3	3	3																		
	Lindsay and St. Edmonds																					
South Bruce....	Tuckonw	3	3	3				1	1	1												
	Teeswater	3	3	3																		
	Walkerton	6	6	6				1	1	1												
	Culross	3	3	3																		
	Carrick	10	9	9																		
	Brant	6	6	6																		
	*Kinloss	2	2	2																		

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1900-1.	1901-2.	1902-3.	Removals. 1900-1.	1901-2.	1902-3.	Totals. 1900-1.	1901-2.	1902-3.	Amount received for provincial licenses, transfers, removals, and fines in each municipality. 1900-1.	1901-2	1902-3.	Proportion thereof paid to municipalities. 1900-1.	1901-2.	1902-3.	Amounts imposed by municipal by-laws in excess of statutory duties. 1900-1.	1901-2.	1902-3.	Remarks.
											$ c	$ c	$ c	$ c	$ c	$ c	$ c	$ c	$ c	
Centre Bruce	Paisley	.	.	.	.	.	.	3	3	3	675 00	680 00	765 00	378 40	376 67	438 00	315 00	315 00	330 00	
	Kincardine, Town	.	.	.	.	.	.	6	6	6	1,240 00	1,200 00	1,200 00	483 16	460 00	492 00	300 00	300 00	300 00	
	Chesley	3	.	.	.	.	.	6	3	3	555 00	525 00	525 00	228 97	225 00	267 00	165 00	165 00	195 00	
	Greenock	1	.	.	.	.	.	7	6	8	550 00	560 00	570 00	120 33	126 67	156 00	. . . . .	175 00	. . . . .	
	Huron	.	1	.	.	.	.	3	4	3	110 00	495 00	465 00	203 40	251 67	255 00	110 00	. . . . .	175 00	
	Kincardine, Township	.	.	.	.	.	.	1	1	1	90 00	90 00	90 00	21 13	20 00	24 00	. . . . .	. . . . .	. . . . .	
	Elderslie	.	.	.	.	.	.	.	.	.	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	
	Unexpended, 1901-2	.	.	.	.	.	.	.	.	.	. . . . .	. . . . .	165 35	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	
North Bruce	Tiverton	.	1	.	.	.	.	2	3	2	320 00	310 00	300 00	148 71	112 00	100 00	60 00	60 00	60 00	
	Port Elgin	1	.	.	.	.	.	5	4	4	971 60	960 00	840 00	585 27	576 00	490 00	480 00	480 00	420 00	
	Southampton	.	.	.	.	.	.	3	3	2	630 00	550 00	440 00	316 46	310 00	240 00	250 00	250 00	200 00	
	Para	.	.	.	1	.	.	3	3	3	420 00	400 00	450 00	218 71	208 00	216 67	160 00	160 00	160 00	
	Wiarton	2	1	3	.	.	.	7	6	8	1,020 00	1,050 00	1,050 00	426 13	430 00	400 01	250 00	250 00	250 00	
	Bruce	1	.	1	.	.	.	5	2	3	210 00	200 00	210 00	74 52	68 00	63 34	20 00	20 00	20 00	
	Saugeen	.	.	.	.	.	.	1	1	1	90 00	90 00	90 00	25 16	24 00	20 00	. . . . .	. . . . .	. . . . .	
	Arran	.	.	.	.	.	.	1	1	1	160 00	110 00	110 00	66 13	44 00	40 00	20 00	20 00	20 00	
	Amabel	1	.	.	.	.	.	4	3	3	330 00	322 00	320 00	118 87	110 80	96 67	30 00	30 00	30 00	
	Eastnor	1	1	1	.	.	.	5	4	5	450 00	480 00	470 00	184 87	192 00	183 34	80 00	80 00	100 00	
	Albemarie	.	.	1	.	.	.	3	3	4	293 00	273 00	283 00	86 87	75 00	66 34	3 00	3 00	3 00	
	Lindsay and St. Edmonds	.	.	.	.	.	.	.	.	.	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	
South Bruce	Lucknow	.	.	.	.	.	.	4	4	4	750 00	770 00	810 00	384 88	389 49	403 33	270 00	270 00	270 00	
	Teeswater	2	.	.	.	.	.	5	3	3	630 00	600 00	600 00	310 53	322 72	320 00	240 00	240 00	240 00	
	Walkerton	1	1	.	.	.	.	8	8	7	1,815 00	1,725 00	1,715 00	970 50	916 13	902 77	645 00	645 00	645 00	
	Culross	.	.	.	.	.	.	3	3	3	270 00	270 00	270 00	86 16	82 72	80 00	. . . . .	. . . . .	. . . . .	
	Carrick	1	.	1	.	.	.	11	9	10	970 00	810 00	830 00	320 71	248 17	248 89	. . . . .	. . . . .	. . . . .	
	Brant	.	1	3	.	.	.	6	7	9	580 00	550 00	590 00	191 47	170 03	182 23	. . . . .	. . . . .	. . . . .	
	Unfo	1	1	1	.	.	.	3	3	3	190 00	190 00	190 00	62 23	59 71	57 18	. . . . .	. . . . .	. . . . .	

SCHEDULE C.—Comparative statements by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality	Tavern. Ordinary. 1900-1.	1901-2.	1902-3.	Tavern. Beer and wine. 1900-1.	1901-2.	1902-3.	Shop 1900-1.	1901-2.	1902-3.	Wholesale. 1900-1.	1901-2.	1902-3.	Extended Tavern. 1900-1.	1901-2.	1902-3.	Extended Shop. 1900-1.	1901-2.	1902-3.	Six months. 1900-1.	1901-2.	1902-3.
Cardwell	Adjala	5	5	5																		
	Bradford	3	3	3																		
	Tecumseth	3	3	3																		
	Bolton	3	3	3																		
	Albion	4	4	4												1						
	Innisfield	3	3	3																2		
	West Gwillimbury	1																			1	2
	Beeton	3	3	3																		
	Tottenham	3	3	3																		
Carleton	Hintonburg	2	2	2																		
	Richmond	1	1	1																		
	March	2	2	2																		
	Huntley	2	2	2																		
	North Gower	3	3	3																		
	Goulburn	2	2	2																		
	Marlborough	1	1	1																		
	Fitzroy	2	2	2																		
	Nepean	8	8	8		1							1									
	East Ottawa	2	2	2																		

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed: Transfers. 1900-1.	1901-2.	1902-3.	Removals. 1900-1.	1901-2.	1902-3.	Totals. 1900-1.	1901-2.	1902-3.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1900-1. $ ¢	1901-2. $ ¢	1902-3. $ ¢	Proportion thereof paid to municipalities. 1900-1. $ ¢	1901-2. $ ¢	1902-3. $ ¢	Amounts imposed by municipal by-laws in excess of statutory duties. 1900-1. $ ¢	1901-2. $ ¢	1902-3. $ ¢	Remarks.
Cardwell	Adjala	1	.	.	.	.	.	6	5	5	480 00	450 00	470 00	145 27	120 00	106 67	.....	.....	.....	
	Bradford	.	.	.	.	.	.	2	2	2	300 00	300 00	300 00	112 83	108 00	100 00	60 00	60 00	60 00	
	Tecumseth	1	1	1	.	.	.	4	4	4	280 00	280 00	280 00	83 64	76 00	63 34	.....	.....	.....	
	Bolton	.	.	1	.	.	.	3	3	4	510 00	510 00	378 25	229 24	222 00	154 92	150 00	150 00	108 25	
	Albion	.	.	2	.	.	.	4	4	6	360 00	360 00	380 00	105 65	96 00	86 67	.....	.....	.....	
	Innisfil	.	1	.	.	.	.	5	5	6	360 00	360 00	370 00	105 65	96 00	83 34	.....	.....	.....	
	West Gwillimbury	2	.	.	.	.	.	3	1	..	110 00	45 00	.....	35 21	12 00	.....	.....	.....	.....	
	Beeton	.	.	.	.	.	.	3	3	3	475 00	450 00	450 00	180 25	162 00	150 00	90 00	90 00	90 00	
	Tottenham	.	1	.	.	.	.	2	3	2	320 00	330 00	370 00	132 83	132 00	136 67	80 00	80 00	80 00	
	Unexpended, 1901-2	.	.	.	.	.	.	..	..	..	.....	.....	27 99	.....	.....	.....	.....	.....	.....	
Carleton	Hintonburg	.	.	.	.	.	.	2	2	2	240 00	240 00	240 00	52 23	48 00	48 00	.....	.....	.....	
	Richmond	2	.	.	.	.	.	3	1	1	140 00	120 00	120 00	34 82	24 00	24 00	.....	.....	.....	
	March	.	.	1	.	.	.	2	2	3	180 00	180 00	190 00	52 23	48 00	52 00	.....	.....	.....	
	Huntley	1	.	.	.	.	.	3	2	2	190 00	180 00	220 00	56 58	48 00	64 00	.....	.....	.....	
	North Gower	1	1	1	.	.	.	4	4	4	280 00	280 00	320 00	82 70	76 00	92 00	.....	.....	.....	
	Goulburn	1	.	.	.	.	.	3	2	2	190 00	180 00	200 00	56 58	48 00	56 00	.....	.....	.....	
	Cartborough	.	.	.	.	.	.	1	1	1	110 00	90 00	90 00	34 82	24 00	24 00	.....	.....	.....	
	Fitzroy	.	.	.	.	.	.	2	2	2	180 00	180 00	180 00	52 23	48 00	48 00	.....	.....	.....	
	Nepean	2	.	1	.	.	.	10	8	8	775 00	720 00	730 00	239 37	192 00	196 00	.....	.....	.....	
	East Ottawa	2	1	1	.	.	.	4	3	3	280 00	250 00	310 00	69 63	52 00	112 00	.....	.....	.....	

SCHEDULE C.—Comparative statements by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District	Municipality.	Tavern. Ordinary. 1900-1.	1901-2.	1902-3.	Tavern. Beer and wine. 1900-1.	1901-2.	1902-3.	Shop. 1900-1.	1901-2.	1902-3.	Wholesale. 1900-1.	1901-2.	1902-3.	Extended Tavern. 1900-1.	1901-2.	1902-3.	Extended Shop. 1900-1.	1901-2.	1902-3.	Six Months. 1900-1.	1901-2.	1902-3.
Cornwall ..	Cornwall, Town	12	12	12	..	..	..	2	2	2	..	..	..	..	..	..	..	..	..	..	..	..
	Cornwall, Township	8	8	8	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Dufferin ..	Orangeville	8	8	7	..	..	..	1	1	1	..	..	..	..	..	1	..	..	..	..	..	..
	Mulmur	2	2	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Mono	2	2	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Melancthon	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Garafraxa, East	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Melburne	3	3	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Amaranth	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	East Luther	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Grand Valley	3	3	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

Schedule C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1900-1.	1901-2.	1902-3.	Removals 1900-1.	1901-2.	1902-3.	Totals. 1900-1.	1901-2.	1902-3.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1900-1. $ c	1901-2. $ c	1902-3. $ c	Proportion thereof paid to municipalities. 1900-1. $ c	1901-2. $ c	1902-3. $ c	Amounts imposed by municipal by-laws in excess of statutory duties. 1900-1. $ c	1901-2. $ c	1902-3. $ c	Remarks.
Cornwall ..	Cornwall, Town	. 1	.	.	.	.	11	15	14	3,901 00	3,875 00	3,820 00	2,291 53	2,268 03	2,221 31	1,680 00	1,680 00	1,680 00	
	Cornwall, Township	. 1	1	.	.	.	8	9	9	760 00	790 00	770 00	276 47	286 80	268 67	40 00	40 00	40 00	
Dufferin..	Orangeville	2	3	2	.	.	.	11	12	11	1,915 00	1,870 00	1,690 00	787 83	765 80	599 17	450 00	450 00	412 50	
	Mulmur	.	.	.	.	.	.	2	2	2	200 00	180 00	180 00	56 65	47 98	32 00	.....	.....	.....	Local option do
	Mono	. 3	1	.	.	.	2	5	3	180 00	210 00	190 00	48 56	59 97	34 67	.....	.....	.....	
	Melancthon	.	.	.	.	.	.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Garafraxa, East	.	.	.	.	.	.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Shelburne	. 2	.	.	.	.	3	5	3	510 00	549 85	530 00	222 83	237 89	203 34	150 00	150 00	150 00	
	Amaranth	.	.	.	.	.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	do
	East Luther	.	.	.	.	.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Grand Valley	. 1	2	.	.	.	3	4	5	525 00	594 85	545 10	237 83	264 87	218 44	165 00	165 00	165 50	
	Unexpended 1901-2	.	.	.	.	.	.....	.....	.....	.....	.....	13.82	.....	.....	.....	.....	.....	.....	

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary.			Tavern. Beer and Wine.			Shop.			Wholesale.			Extended Tavern.			Extended Shop.			Six Months.		
		1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.
Dundas	Iroquois	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Chesterville	4	4	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Morrisburg	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Winchester, Township	1	1	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...
	Williamsburg	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Winchester, Village	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Mountain	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
E. Durham	Port Hope	8	8	8	...	...	...	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...
	Millbrook	3	3	3	...	...	...	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...
	Hope	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Cavan	2	3	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Manvers	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
W. Durham	Bowmanville	3	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Newcastle	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Clarke	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Darlington	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Cartwright	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1900-1.	1901-2.	1902-3.	Removals. 1900-1.	1901-2.	1902-3.	Totals. 1900-1.	1901-2.	1902-3.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1900-1.	1901-2.	1902-3.	Proportion thereof paid to municipalities. 1900-1.	1901-2.	1902-3.	Amount imposed by municipal by-laws in excess of statutory duties. 1900-1.	1901-2.	1902-3.	Remarks.
											$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	
Dundas	Iroquois	1	.	1	.	.	.	3	2	3	608 55	510 00	530 00	319 19	311 80	297 34	280 00	280 00	280 00	
	Chesterville	.	.	.	.	.	.	2	2	2	400 00	420 00	440 00	182 55	191 80	181 34	160 00	160 00	160 00	
	Morrisburg	.	.	.	.	.	.	4	4	4	860 00	850 00	800 00	376 38	385 89	352 00	320 00	320 00	320 00	Local option.
	Winchester, Township	.	.	.	.	.	.	.	.	.	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	
	Williamsburg	.	.	.	.	.	.	1	1	1	105 00	105 00	26 25	26 27	28 63	5 75	15 00	15 00	3 75	
	Winchester, Village	1	.	1	.	.	.	3	2	3	530 00	520 00	570 00	304 45	307 26	302 67	280 00	280 00	280 00	
	Mountain	.	.	1	.	.	.	3	2	3	460 00	510 00	520 00	302 55	318 62	304 00	280 00	280 00	280 00	
E. Durham	Port Hope	2	3	1	.	.	.	11	12	10	3,320 00	3,230 00	3,337 00	1,750 67	1,700 00	1,735 67	1,850 00	1,850 00	1,850 00	
	Millbrook	.	1	.	.	.	.	4	5	4	950 00	890 00	1,010 00	510 96	483 33	523 34	400 00	400 00	400 00	
	Hope	.	.	.	.	.	.	1	1	1	150 00	150 00	125 00	81 48	80 00	55 00	60 00	60 00	35 00	
	Cavan	.	.	.	.	.	.	4	3	2	375 00	375 00	250 00	169 43	165 00	110 00	105 00	105 00	70 00	
	Manvers	.	.	.	.	.	.	2	2	2	350 00	350 00	350 00	212 95	210 00	210 00	170 00	170 00	170 00	
	Unexpended, 1901-2	.	.	.	.	.	.	.	.	.	. . . . .	. . . . .	39 69	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	
W. Durham	Bowmanville	.	.	.	.	.	.	3	3	3	810 00	850 00	810 00	369 77	360 00	360 00	360 00	360 00	360 00	
	Newcastle	.	.	.	.	.	.	1	1	1	240 00	190 00	190 00	74 47	70 00	70 00	70 00	70 00	70 00	
	Clarke	.	.	.	.	.	.	2	2	2	360 00	360 00	360 00	184 89	180 00	180 00	180 00	180 00	180 00	Local option.
	Darlington	.	.	.	.	.	.	.	.	.	. . . . .	71 60	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	
	Cartwright	.	.	1	.	.	.	1	1	2	160 00	160 00	190 00	72 44	70 00	70 00	70 00	70 00	70 00	

SCHEDULE C.—Comparative statements by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended tavern.			Extended shop.			Six months.		
		Ordinary.			Beer and Wine.																	
		1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.
East Elgin	Aylmer	4	4	4				1	1										1			
	Port Stanley	2	2	2																3	1	1
	Springfield	1	1	1																		
	Vienna	1	1	1																		
	Yarmouth	5	4	4											1							
	Malahide	2	2				3													1	1	1
	Bayham	5	5	5																	1	1
West Elgin	St. Thomas	17	17	17				3	3	3												
	Southwold	6	6	6																		
	Dunwich	2	2	2																		
	Aldborough	6	6	6																		
	Dutton	2	2	2																		
North Essex	Maidstone	4	4	5																		
	Rochester	6	5	5											1							
	East Sandwich	14	13	13				1	1	1												1
	West Sandwich	11	15	11																		
	Sandwich, Town	4	5	6				1	1	1				1						1		
	Belle River	3	3	3				1	1	1												
	Anderdon	3	3	3				1														
	Walkerville	3	3	3				1	1	1	1	1	1									
	South Sandwich	3	3	3																		

Schedule C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1900-1	1901-2	1902-3	Removals. 1900-1	1901-2	1902-3	Totals. 1900-1	1901-2	1902-3	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1900-1	1901-2	1902-3	Proportion thereof paid to municipalities. 1900-1	1901-2	1902-3	Amounts imposed by municipal by-laws in excess of statutory duties. 1900-1	1901-2	1902-3	Remarks.
											$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	
East Elgin.	Aylmer	1	.	1	.	.	.	9	5	6	1,060 00	1,020 00	855 00	112 17	390 00	350 25	250 00	250 00	206 25	
	St. Stanley	.	.	.	.	.	.	5	3	3	650 00	450 00	450 00	306 15	200 00	240 00	240 00	150 00	150 00	
	Springfield	.	.	1	.	.	.	1	1	2	150 00	140 00	150 00	49 27	40 00	48 00	20 00	20 00	20 00	
	Vienna	.	1	.	.	.	.	1	2	1	140 00	150 00	140 00	45 21	43 33	44 00	20 00	20 00	20 00	
	Yarmouth	1	.	3	.	.	.	6	5	7	560 00	382 50	460 00	171 40	85 00	136 00	. . . . .	. . . . .	. . . . .	
	Malahide	1	.	.	.	.	.	4	3	3	235 00	225 00	135 00	66 89	50 00	36 00	. . . . .	. . . . .	. . . . .	
	Bayham	2	1	1	.	.	.	7	7	7	490 00	525 00	571 00	142 13	120 00	162 40	. . . . .	. . . . .	. . . . .	
	Unexpended 1901-2	.	.	.	.	.	.	.	.	.	. . . . .	. . . . .	199 21	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	
West Elgin.	St. Thomas	1	4	.	.	.	1	23	25	22	6,772 50	6,872 00	6,707 50	3,112 48	3,110 61	2,981 67	2,025 00	2,025 00	2,025 00	
	Southwold	.	.	.	.	.	.	6	6	6	540 00	540 00	540 00	190 21	181 32	168 00	. . . . .	. . . . .	. . . . .	
	Dunwich	.	1	.	.	.	.	2	3	2	180 00	190 00	180 00	63 11	63 47	56 00	. . . . .	. . . . .	. . . . .	
	Aldborough	1	1	1	.	.	.	7	7	7	790 00	790 00	850 00	135 50	426 35	440 67	240 00	240 00	240 00	
	Dutton	.	.	.	.	.	.	2	2	2	360 00	300 00	425 00	115 11	120 43	227 67	60 00	60 00	160 00	
	Unexpended 1901-2	.	.	.	.	.	.	.	.	.	. . . . .	. . . . .	37 44	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	
North Essex	Maidstone	.	.	2	.	1	.	4	5	7	360 00	387 50	550 00	129 90	146 67	213 34	. . . . .	. . . . .	. . . . .	
	Rochester	1	2	.	.	.	.	7	8	5	620 00	532 50	490 00	238 15	200 00	181 34	. . . . .	. . . . .	. . . . .	
	East Sandwich	.	1	1	.	.	.	15	15	16	1,350 00	1,405 00	1,155 00	487 12	525 34	544 00	. . . . .	. . . . .	. . . . .	
	West Sandwich	1	1	2	.	.	.	15	16	16	1,310 00	1,410 00	1,320 00	481 71	528 00	480 00	. . . . .	. . . . .	. . . . .	
	Sandwich, Town	1	.	3	.	.	.	8	6	10	983 75	1,065 00	1,090 00	365 64	374 31	320 00	111 25	60 00	. . . . .	
	Belle River	.	.	.	.	.	.	4	1	4	500 00	490 00	500 00	140 72	133 33	128 56	. . . . .	. . . . .	. . . . .	
	Anderdon	.	.	.	.	.	.	2	2	2	180 00	180 00	180 00	64 95	64 00	64 00	. . . . .	. . . . .	. . . . .	
	Walkerville	.	1	1	.	.	.	2	3	2	860 00	860 00	880 00	251 39	266 00	266 67	. . . . .	. . . . .	. . . . .	
	South Sandwich	2	.	3	.	.	1	4	3	7	240 00	290 00	310 00	97 43	106 67	117 34	. . . . .	. . . . .	. . . . .	

SCHEDULE C.—Comparative statements by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary 1900-1.	Tavern. Ordinary 1901-2.	Tavern. Ordinary 1902-3.	Tavern. Beer and Wine. 1900-1.	Tavern. Beer and Wine. 1901-2.	Tavern. Beer and Wine. 1902-3.	Shop. 1900-1.	Shop. 1901-2.	Shop. 1902-3.	Wholesale. 1900-1.	Wholesale. 1901-2.	Wholesale. 1902-3.	Extended Tavern. 1900-1.	Extended Tavern. 1901-2.	Extended Tavern. 1902-3.	Extended Shop. 1900-1.	Extended Shop. 1901-2.	Extended Shop. 1902-3.	Six Months. 1900-1.	Six Months. 1901-2.	Six Months. 1902-3.
South Essex	Mersea	2	1	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...
	Leamington	4	3	4	...	...	...	...	1	1	...	...	...	...	1	...	...	...	...	...	...	...
	Amherstburg	5	5	5	...	...	...	1	1	1	...	...	...	...	...	...	...	...	...	...	1	1
	Malden	5	5	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Gosfield, South	...	...	...	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Kingsville	3	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1
	Essex, Town	3	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Colchester, North	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Colchester, South	3	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Pelee Island	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Tilbury, West	3	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Tilbury, North	4	4	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Gosfield, North	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Frontenac	Portsmouth	3	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Kingston	4	4	4	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Portland	4	4	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Pittsburg	4	4	4	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Storrington	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	*	*	*
	Wolfe Island	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Loughboro'	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Bedford	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

*Beer and Wine.

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1900-1.	1901-2.	1902-3.	Removals 1900-1.	1901-2.	1902-3.	Totals. 1900-1.	1901-2.	1902-3.	Amounts received for provincial licenses, transfers, removals and fines in each municipality. 1900-1.	1901-2.	1902-3.	Proportion thereof paid to municipalities. 1900-1.	1901-2.	1902-3.	Amount imposed by municipal by-laws in excess of statutory duties. 1900-1.	1901-2.	1902-3.	Remarks
											$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	
South Essex....	Mersea	.	2	.	.	.	.	3	4	2	220 00	185 00	220 00	95 38	74 00	96 00	40 00	30 00	40 00	Dunkin Act in force.
	Leamington	3	.	1	.	.	.	7	6	6	910 00	945 00	1,110 00	441 52	437 50	530 68	280 00	297 00	330 00	
	Amherstburg	1	2	.	.	.	.	8	9	7	1,155 00	1,215 00	1,105 00	393 11	382 00	372 68	130 00	130 00	130 00	
	Malden	.	.	.	.	.	.	2	2	2	180 00	180 00	180 00	55 38	48 00	56 00	.....	.....	.....	
	Gosfield, South	.	.	.	.	.	.	1	1	1	57 50	57 50	57 50	26 35	34 50	26 50	12 50	12 50	12 50	
	Kingsville	2	2	1	.	.	.	6	6	5	510 00	570 00	770 00	176 14	186 00	282 34	70 00	70 00	70 00	
	Essex, Town	5	.	1	.	.	.	8	3	4	860 00	810 00	820 00	493 83	456 00	476 66	360 00	360 00	360 00	
	Colchester, North	.	.	.	.	.	.	.	.	.	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Colchester, South	.	.	1	.	.	.	3	2	3	410 00	370 00	360 00	163 83	226 00	230 67	30 00	170 00	170 00	
	Pelee Island	.	.	.	.	.	.	1	1	1	90 00	90 00	90 00	27 69	24 00	28 00	.....	.....	.....	
	Tilbury, West	2	3	1	.	.	.	5	6	4	569 00	585 00	535 00	358 37	351 00	343 67	255 00	255 00	255 00	
	Tilbury, North	1	.	1	.	.	.	5	4	5	370 00	360 00	422 00	115 37	96 00	140 93	.....	.....	.....	
	Gosfield, North	.	.	.	.	.	.	.	.	.	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Unexpended, 1901-2	.	.	.	.	.	.	.	.	.	.....	.....	81 83	.....	.....	.....	.....	.....	.....	
Frontenac	Portsmouth	.	.	.	.	.	.	3	3	3	360 00	360 00	360 00	68 07	60 00	72 00	.....	.....	.....	
	Kingston	3	.	1	.	.	.	8	5	6	435 00	405 00	415 00	113 45	90 00	121 00	.....	.....	.....	
	Portland	.	1	.	.	.	.	4	5	3	370 00	390 00	280 00	94 54	90 00	76 00	.....	.....	.....	
	Pittsburg	.	1	.	.	.	.	5	6	5	435 00	415 00	405 00	113 45	93 33	108 00	.....	.....	.....	
	Storrington	.	.	.	.	.	.	.	.	.	.....	.....	.....	.....	.....	.....	.....	.....	.....	Local option.
	Wolfe Island	.	.	.	.	.	.	1	1	1	225 00	225 00	225 00	56 72	50 00	60 00	.....	.....	.....	
	Loughboro'	.	.	.	.	.	.	2	2	2	180 00	180 00	180 00	45 38	40 00	48 00	.....	.....	.....	
	Bedford	.	1	1	.	.	.	2	3	3	200 00	190 00	210 00	52 94	43 33	60 00	.....	.....	.....	
	Unexpended, 1901-2	.	.	.	.	.	.	.	.	.	.....	.....	90 13	.....	.....	.....	.....	.....	.....	

SCHEDULE C.—Comparative statements by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipalities.	Tavern. Ordinary. 1900-1.	1901-2.	1902-3.	Tavern. Beer and Wine. 1900-1.	1901-2.	1902-3.	Shop. 1900-1.	1901-2.	1902-3.	Wholesale. 1900-1.	1901-2.	1902-3.	Extended Tavern. 1900-1.	1901-2.	1902-3.	Extended Shop. 1900-1.	1901-2.	1902-3.	Six Months. 1900-1.	1901-2.	1902-3.
Glengarry	Alexandria	3	4	4	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...
	Charlottenburg	5	5	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	1
	Lancaster, Township	3	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Kenyon	3	3	4	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Lochiel	5	5	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Lancaster, Village	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Maxville	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Grenville	Prescott	7	7	6	...	...	...	3	3	3	...	...	...	...	...	1	...	...	...	...	...	...
	Cardinal	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Kemptville	3	3	3	...	...	...	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...
	Merrickville	3	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Augusta	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Wolford	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Kitley	3	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	South Elmsley	1	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Oxford	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Edwardsburg	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Centre Grey	Thornbury	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Artemesia	6	6	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Holland	5	5	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Collingwood, Township	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Euphrasia	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Osprey	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Sullivan	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Markdale	3	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

SCHEDULE C.—*Continued.*

License District.	Municipalities.	Licenses transferred and removed. Transfers. 1900-1.	1901-2.	1902-3.	Removals. 1900-1.	1901-2.	1902-3.	Totals. 1900-1.	1901-2.	1902-3.	Amount received for provincial licenses, transfers, removals and fines in each municipality. 1900-1.	1901-2.	1902-3.	Proportion thereof paid to each municipality. 1900-1.	1901-2.	1902-3.	Amount imposed by municipal by-laws in excess of statutory duties. 1900-1.	1901-2.	1902-3.	Remarks.
Glengarry.	Alexandria	.	.	.	.	.	.	4	4	4	975 00	1,040 00	1,110 00	587 08	640 00	663 34	455 00	560 00	560 00	
	Charlottenburg	2	.	.	.	.	.	8	6	6	747 50	1,100 00	1,120 00	350 99	715 00	721 66	192 50	605 00	605 00	
	Lancaster, Township	1	2	.	.	.	.	3	5	3	415 00	415 00	395 00	194 40	178 33	171 66	105 00	105 00	105 00	
	Kenyon	1	1	1	.	.	.	5	5	6	465 00	505 00	650 00	229 40	226 67	288 33	140 00	140 00	175 00	
	Lochiel	1	.	.	.	.	.	6	5	5	780 00	750 00	860 00	434 10	400 00	436 67	300 00	300 00	300 00	
	Lancaster, Village	.	1	1	.	.	.	2	3	3	400 00	430 00	450 00	208 76	210 00	216 67	160 00	160 00	160 00	
	Maxville	.	.	.	.	.	.	.	.	.										Local option.
Grenville.	Prescott	.	.	1	.	.	.	10	10	11	2,770 00	2,770 00	2,595 00	1,587 74	1,548 00	1,456 00	1,200 00	1,200 00	1,140 00	
	Cardinal	.	.	.	.	.	.	2	2	2	520 00	520 00	520 00	333 48	328 00	328 00	280 00	280 00	280 00	
	Kemptville	.	1	.	.	.	.	4	5	4	860 00	860 00	890 00	453 71	440 00	452 00	320 00	320 00	320 00	
	Merrickville	.	.	.	.	.	.	3	3	3	495 00	330 00	330 00	215 22	138 00	138 00	135 00	90 00	90 00	
	Augusta	.	.	.	.	.	.	2	2	2	180 00	180 00	180 00	53 48	48 00	48 00				
	Wolford	.	.	.	.	.	.	1	1	1	90 00	90 00	90 00	26 74	24 00	24 00				
	Kitley	1	.	.	.	.	.	4	3	3	300 00	290 00	270 00	93 60	80 00	72 00				
	South Elmsley	.	1	1	.	.	.	1	3	3	90 00	190 00	210 00	26 74	52 00	60 00				
	Oxford	.	.	1	.	.	.	2	2	3	180 00	180 00	190 00	53 48	48 00	52 00				
	Edwardsburg	.	.	.	.	.	.	.	.	.										
	Unexpended 1901-2	.	.	.	.	.	.	.	.	.			150 45							
CentreGrey	Thornbury	.	.	.	.	.	.	3	2	2	300 00	300 00	320 00	62 56	62 80	60 00				
	Artemesia	.	.	1	.	.	.	6	6	7	560 00	540 00	550 00	148 59	140 54	123 33				
	Holland	1	.	5	.	.	.	6	5	10	480 00	450 00	540 00	129 03	117 12	130 00				
	Collingwood, Township	.	.	.	.	.	.	1	1	1	90 00	90 00	110 00	23 46	23 43	26 67				
	Euphrasia	.	.	1	.	.	.	1	1	2	90 00	90 00	100 00	23 46	23 43	23 33				
	Osprey	.	.	.	.	.	.	2	2	2	180 00	180 00	180 00	46 92	46 85	40 00				
	Sullivan	.	.	1	.	.	.	1	1	2	90 00	90 00	100 00	23 46	23 43	23 33			90 00	
	Markdale	.	.	1	.	.	.	3	3	4	470 00	450 00	460 00	168 19	160 27	153 33	90 00			

SCHEDULE C.—Comparative statements by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipalities.	Tavern.						Shop.			Wholesale.			Extended tavern.			Extended shop.			Six months.		
		Ordinary.			Beer and wine.																	
		1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.
North Grey	Owen Sound	11	11	12				2	2	2												
	Meaford	3	3	3																		
	Derby	1	1																			
	Keppell																					
	Sydenham																					
	St. Vincent																					
	Sarawak																					
South Grey	Proton	3	3	3																		
	Durham	3	3	3																		
	Bentinck	2	2	2																1		
	Glenelg	2	2	2																		
	Normanby	10	10	10																		
	Egremont	2	2	2																		
	Dundalk	3	3	3																		
	Hanover	3	3	3																		
Haldimand	Cayuga, Village	4	4	4				1	1	1												
	Caledonia	3	3	3				1	1	1												
	Oneida																					
	Cayuga, North, Tp.	2	2	2	1	1	1															
	Dunn				2	2	1													1	1	*2
	Rainham	4	4	4																		
	Walpole	6	5	5											1							
	Seneca	2	2	2																		
	Hagersville	3	3	3																		

* Wine and beer.

SCHEDULE C.—*Continued.*

License District.	Municipalities.	Licenses transferred and removed. Transfers. 1900-1.	1901-2.	1902-3.	Removals 1900-1.	1901-2.	1902-3.	Totals. 1900-1.	1901-2.	1902-3.	Amounts received for provincial licenses, transfers, removals and fines in each municipality. 1900-1.	1901-2.	1902-3.	Proportion thereof paid to municipalities. 1900-1.	1901-2.	1902-3.	Amounts imposed by municipal by-laws in excess of statutory duties. 1900-1.	1901-2.	1902-3.	Remarks.
North Grey	Owen Sound	3	7					16	13	21	2,385 00	2,337 00	2,670 00	792 10	779 00	908 52	325 00	325 00	350 00	
	Meaford	1						4	3	3	520 00	530 00	510 00	161 55	167 07	160 02	60 00	60 00	60 00	
	Derby		1					1	2	..	90 00	150 00	.....	24 37	49 44	.....	.....	.....	.....	
	Keppell			1				2	2	3	240 00	200 00	210 00	84 99	69 44	74 17	20 00	20 00	20 00	
	Sydenham							2	2	2	180 00	180 00	180 00	48 74	49 44	50 02	.....	.....	.....	
	St. Vincent										.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Sarawak										.....	.....	.....	.....	.....	.....	.....	.....	.....	
South Grey	Proton		1					3	3	4	270 00	270 00	320 00	80 90	72 00	92 00	.....	.....	.....	
	Durham	1	1					4	3	4	650 00	600 00	638 00	280 35	246 00	261 20	150 00	150 00	150 00	
	Bentinck	1						4	2	2	295 00	180 00	180 00	98 88	48 00	48 00	.....	.....	.....	
	Glenelg							2	2	2	180 00	180 00	180 00	53 93	48 00	48 00	.....	.....	.....	
	Normanby	1	2					11	10	12	1,110 00	900 00	980 00	364 06	240 00	272 00	.....	.....	.....	
	Egremont							2	2	2	190 00	180 00	180 00	58 43	48 00	48 00	.....	.....	.....	
	Dundalk		2					3	3	5	510 00	510 00	530 00	230 91	222 00	230 00	150 00	150 00	150 00	
	Hanover		3					3	3	5	360 00	480 00	500 00	80 91	192 00	200 00	.....	120 00	120 00	
	Unexpended, 1901-2										.....	.....	30 30	.....	.....	.....	.....	.....	.....	
Haldimand	Cayuga, Village	1						6	5	5	730 00	700 00	700 00	237 42	210 07	220 00	100 00	100 00	100 00	
	Caledonia	2						6	4	4	850 00	770 00	760 00	394 08	346 37	352 00	240 00	240 00	240 00	
	Oneida										.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Cayuga, North, Tp	1						4	3	3	235 00	225 00	225 00	66 63	55 01	60 00	.....	.....	.....	
	Dunn							3	3	3	135 00	135 00	112 50	37 48	33 01	30 00	.....	.....	.....	
	Rainham	1	1					5	4	5	370 00	360 00	370 00	104 11	88 01	100 00	.....	.....	.....	
	Walpole		2	1	1			7	9	6	550 00	502 50	460 00	154 07	126 52	124 00	.....	.....	.....	
	Seneca	1						3	2	2	250 00	220 00	240 00	102 47	84 00	96 00	40 00	40 00	40 00	
	Hagersville		1					3	4	3	360 00	410 00	360 00	74 96	84 34	72 00	.....	.....	.....	
	Unexpended, 1901-2										.....	.....	121 29	.....	.....	.....	.....	.....	.....	

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary. 1900-1.	1901-2.	1902-3.	Tavern. Beer and wine. 1900-1.	1901-2.	1902-3.	Shop. 1900-1.	1901-2.	1902-3.	Wholesale. 1900-1.	1901-2.	1902-3.	Extended Tavern. 1900-1.	1601-2.	1902-3.	Extended Shop. 1900-1.	1901-2.	1902-3.	Six months. 1900-1.	1901-2.	1902-3.
Haliburton	Minden	1	1	1	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Dysert	1	1	1	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Anson	1	1	1	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Sherbourne	2	2	2	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Glamorgan	2	2	2	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Snowden	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Monmouth	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
Halton	Nelson	1	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	1	1	.....
	Nassagaweya	1	1	1	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Esquesing	4	4	4	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Burlington	3	3	3	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Georgetown	3	3	3	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Oakville	4	3	3	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Milton	3	3	3	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Acton	3	3	3	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Trafalgar	1	1	2	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hamilton	Hamilton, City	75	75	75	...	...	...	19	19	19	3	3	3	.....	.....	.....	1*	.....	.....	1†	†1	1†
East Hastings	Tyendinaga	5	6	6	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Hungerford	3	3	3	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Thurlow	5	5	5	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Deseronto	5	5	5	...	...	...	1	1	1	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Tweed	3	3	3	...	...	...	1	1	1	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....

* Six months. † 1 B. & W.

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1900-1.	Transfers. 1901-2.	Transfers. 1902-3.	Removals. 1900-1.	Removals. 1901-2.	Removals. 1902-3.	Totals. 1900-1.	Totals. 1901-2.	Totals. 1902-3.	Amounts received for provincial licenses, transfers, removals and fines in each municipality. 1900-1.	1901-2.	1902-3.	Proportion thereof paid to municipalities. 1900-1.	1901-2.	1902-3.	Amounts imposed by municipal by-laws in excess of statutory duties. 1900-1.	1901-2.	1902-3.
											$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢
Haliburton	Minden	..	.	.	.	.	.	1	1	1	90 00	90 00	90 00	13 15	12 00	8 00	.....	.....	.....
	Dysert	..	.	.	.	.	.	1	1	1	90 00	90 00	90 00	13 15	12 00	8 00	.....	.....	.....
	Anson	..	.	1	.	.	.	1	1	2	90 00	90 00	110 00	13 15	12 00	9 34	.....	.....	.....
	Sherbourne	.	2	.	.	.	.	2	4	2	180 00	200 00	180 00	26 30	28 00	18 67	.....	.....	.....
	Glamorgan	..	.	1	.	.	.	2	2	3	180 00	180 00	190 00	26 30	24 00	16 00	.....	.....	.....
	Snowden	..	.	.	.	.	.	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Monmouth	..	.	.	.	.	.	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
Halton	Nelson	..	.	.	.	.	.	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Nassagaweya	..	.	1	.	.	.	1	1	2	120 00	100 00	110 00	53 18	65 00	68 34	30 00	55 00	.....
	Esquesing	..	.	2	.	.	.	1	1	3	90 00	90 00	110 00	23 18	20 00	26 67	.....	.....	.....
	Burlington	.	1	.	.	.	.	4	4	4	400 00	410 00	400 00	132 71	123 33	120 00	40 00	40 00	40 00
	Georgetown	2	.	2	.	.	.	5	3	5	620 00	600 00	620 00	317 26	300 00	306 67	240 00	240 00	240 00
	Oakville	..	.	.	.	.	.	3	3	3	480 00	480 00	480 00	189 54	180 00	180 00	120 00	120 00	120 00
	Milton	..	.	2	.	.	.	4	3	5	742 00	510 00	532 00	227 57	140 00	147 34	80 00	60 00	60 00
	Acton	..	.	.	.	.	.	3	3	3	570 00	590 00	570 00	212 71	206 67	206 00	120 00	120 00	120 00
	Trafalgar	..	.	.	.	.	.	3	3	3	510 00	480 00	480 00	219 54	180 00	180 00	150 00	120 00	120 00
	Unexpended, 1901-2	..	.	.	.	.	.	1	1	2	150 00	100 00	200 00	52 49	30 00	66 00	10 00	10 00	20 00
		..	.	.	.	.	.	...	...	...	.....	.....	22 66	.....	.....	.....	.....	.....	.....
Hamilton	Hamilton, City	20	7	24	.	.	.	119	105	122	37,382 09	36,986 25	37,461 25	10,059 02	9,511 66	10,293 00	4,750 00	4,724 99	4,725 00
	Unexpended, 1901-2	..	.	.	.	.	.	...	...	...	.....	.....	446 17	.....	.....	.....	.....	.....	.....
East Hastings	Tyendinaga	..	.	.	.	.	.	5	6	6	450 00	580 00	540 00	105 67	133 33	120 00	.....	.....	.....
	Hungerford	2	.	.	.	.	.	3	3	3	415 00	375 00	375 00	182 49	165 00	165 00	105 00	105 00	105 00
	Thurlow	2	1	.	.	.	.	7	6	5	510 00	480 00	450 00	126 80	110 00	100 00	.....	.....	.....
	Deseronto	..	1	2	.	.	.	6	7	8	1,720 00	1,715 00	1,770 00	924 28	911 67	930 01	720 00	720 00	720 00
	Tweed	..	.	.	.	.	.	4	4	4	600 00	620 00	600 00	204 53	206 67	200 00	120 00	120 00	120 00

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipalities.	Tavern. Ordinary. 1900-1.	1901-2.	1902-3.	Tavern. Beer and wine. 1900-1.	1901-2.	1902-3.	Shop. 1900-1.	1901-2.	1902-3.	Wholesale. 1900-1.	1901-2.	1902-3.	Extended tavern. 1900-1.	1901-2.	1902-3.	Extended shop. 1900-1.	1901-2.	1902-3.	Six months. 1900-1.	1901-2.	1902-3.
North Hastings.	Marmora and Lake	4	1	1	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	1	...	...
	Huntingdon	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Stirling	3	3	3	...	...	...	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...
	Madoc, Township	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Elzevir and Grimsthorpe	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Tudor and Cashel	...	...	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Wollaston	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Monteagle and Herschel	2	2	2	...	...	...	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...
	Rawdon	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Madoc, Village	2	2	2	...	...	...	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...
	Wicklow and Bangor	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Dungannon	1	...	...	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	1*	...	...
	Carlow and Mayo	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Limerick	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Faraday	2	2	2	...	...	...	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...
	Marmora, Village	...	3	3	...	...	...	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...
West Hastings.	Belleville	18	18	18	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Trenton	8	8	8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Sidney	4	4	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
East Huron	Grey	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	McKillop	3	3	3	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Hullett, east part	2	1	1	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...
	Morris	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Howick	5	4	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Turnberry	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Brussels	3	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Wroxeter	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

*1 Beer and wine.

SCHEDULE C.—*Continued.*

License District.	Municipalities.	Licenses transferred and removed. Transfers. 1900-1.	1901-2.	1902-3.	Removals. 1900-1.	1901-2.	1902-3.	Totals. 1900-1.	1901-2.	1902-3.	Amounts received for provincial licenses, transfers, removals and fines in each municipality. 1900-1.	1901-2.	1902-3.	Proportion thereof paid to municipalities. 1900-1.	1901-2.	1902-3.	Amounts imposed by municipal by-laws in excess of statutory duties. 1900-1.	1901-2.	1902-3.	Remarks.
North Hastings	Marmora and Lake	2	1	.	.	.	.	8	2	1	$ ¢ 470 00	$ ¢ 100 00	$ ¢ 110 00	$ ¢ 121 13	$ ¢ 23 33	$ ¢ 26 67	$ ¢	$ ¢	$ ¢	
	Huntingdon	.	.	.	.	.	.	1	1	1	90 00	90 00	90 00	22 71	20 00	20 00	.....	.....	.....	
	Stirling	.	.	.	.	.	.	8	6	6	550 02	540 00	550 00	142 24	126 66	130 01	40 02	40 00	40 00	
	Madoc, Township	.	.	.	.	.	.	.	.	.	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Elzevir and Grimsthorpe	.	.	1	.	.	.	2	2	3	180 00	180 00	190 00	45 43	40 00	43 34	.....	.....	.....	
	Tudor and Cashel	.	.	.	.	.	.	3	3	3	225 00	225 00	270 00	56 78	50 00	60 00	.....	.....	.....	
	Wollaston	.	.	.	.	.	.	.	.	.	.....	.....	50 00	.....	.....	16 67	.....	.....	.....	
	Monteagle and Herschel	1	.	3	.	.	.	3	3	6	190 00	270 00	300 00	49 21	60 00	70 00	.....	.....	.....	
	Rawdon	.	.	.	.	.	.	.	.	.	.....	.....	250 00	.....	.....	83 33	.....	.....	.....	
	Madoc, Village	.	.	1	.	.	.	3	3	4	730 00	730 25	790 00	438 15	430 25	483 34	370 00	370 25	420 00	
	Wicklow and Bangor	.	.	.	.	.	.	1	1	1	90 00	90 00	90 00	22 71	20 00	20 00	.....	.....	.....	
	Dungannon	1	.	.	.	.	.	3	1	1	122 50	45 00	65 00	32 17	10 00	16 67	.....	.....	.....	
	Carlow and Mayo	.	.	.	.	.	.	.	.	.	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Limerick	.	.	.	.	.	.	1	1	1	90 00	90 00	90 00	22 71	20 00	20 00	.....	.....	.....	
	Faraday	2	2	3	.	.	.	5	5	6	395 00	395 00	405 00	180 72	171 66	175 00	105 50	105 00	105 00	
	Marmora, Village	.	1	1	.	.	.	.	5	5	.....	490 00	590 00	.....	83 33	183 34	.....	.....	100 00	
	Unexpended, 1901-2	.	.	.	.	.	.	.	.	.	.....	.....	90 73	.....	.....	.....	.....	.....	.....	
West Hastings	Belleville	3	.	2	.	.	.	23	20	22	6,467 00	6,150 00	6,300 00	2,540 09	2,350 00	2,553 34	1,550 00	1,550 00	1,550 00	
	Trenton	.	.	.	.	.	.	10	10	10	2,340 00	2,300 00	2,420 00	1,158 95	1,120 00	1,229 34	800 00	800 00	800 00	
	Sidney	2	.	.	.	.	.	6	4	4	400 00	360 00	360 00	119 65	96 00	112 00	.....	.....	.....	
	Unexpended, 1901-2	.	.	.	.	.	.	.	.	.	.....	.....	90 02	.....	.....	.....	.....	.....	.....	
East Huron	Grey	1	.	1	.	.	.	5	4	5	325 00	317 00	365 00	59 22	64 53	69 33	.....	.....	.....	
	McKillop	.	.	1	.	.	.	2	2	2	180 00	134 50	100 00	32 30	25 87	18 67	.....	.....	.....	
	Hullett, east part	.	.	.	.	.	.	.	.	.	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Morris	1	1	.	.	.	.	3	3	2	190 00	210 00	180 00	35 00	40 00	32 00	.....	.....	.....	
	Howick	2	.	.	.	.	.	7	4	4	474 00	380 00	360 00	86 13	69 33	64 00	.....	.....	.....	
	Turnberry	1	.	.	.	.	.	2	1	1	100 00	90 00	90 00	18 82	16 00	16 00	.....	.....	.....	
	Brussels	1	.	.	.	.	.	4	3	5	670 00	620 00	640 00	307 29	293 33	298 67	240 00	240 00	240 00	
	Wroxeter	2	.	.	.	.	.	4	2	2	360 00	320 00	300 00	123 07	112 00	92 00	80 00	80 00	60 00	
	Unexpended, 1901-2	.	.	.	.	.	.	.	.	.	.....	.....	23 80	.....	.....	.....	.....	.....	.....	

SCHEDULE C.—Comparative statements by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipalities.	Tavern						Shop.			Wholesale.			Extended tavern.			Extended shop.			Six months.		
		Ordinary.			Beer and wine.																	
		1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.
South Huron	Exeter	4	4	4	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Seaforth	5	5	5	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Goderich, Tp., S. part	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Bayfield	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	1	1	1
	Stephen	10	10	10	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Usborne	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Hay	4	4	4	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Tuckersmith	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Stanley	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Hensall	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
West Huron	Goderich, Town	7	8	8	....	....	....	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....
	Wawanosh, East	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Hullett	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Wawanosh, West	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Wingham	5	5	5	....	....	....	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....
	Clinton	5	5	5	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Ashfield	5	5	5	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Colborne	2	2	1	....	....	....	....	....	....	....	....	....	....	....	1	....	....	....	....	....	....
	Blyth	3	2	2	....	....	....	....	....	....	....	....	....	....	....	....	1	....	....	....	....	....
East Kent	Howard	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Blenheim	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Dresden	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Thamesville	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Camden	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Bothwell	3	3	3	....	....	....	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....
	Harwich	4	4	4	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Orford	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Ridgetown	4	4	3	....	....	....	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1900-1.	1901-2.	1902-3.	Removals 1900-1.	1901-2.	1902-3.	Totals. 1900-1.	1901-2.	1902-3.	Amount received for Provincial licenses, transfers, removals and fines in each municipality. 1900-1.	1901-2.	1902-3.	Proportion thereof paid to municipalities. 1900-1.	1901-2.	1902-3.	Amounts imposed by municipal by-laws in excess of statutory duties. 1900-1.	1901-2.	1902-3.	Remarks.
South Huron	Exeter	2	1	1	.	.	.	8	7	7	$ c 1,134 00	$ c 1,020 00	$ c 1,020 00	$ c 540 65	$ c 478 26	$ c 462 67	$ c 290 00	$ c 290 00	$ c 290 00	
	Seaforth	3	.	.	.	.	.	10	7	7	1,542 00	1,352 50	1,495 00	744 88	637 17	690 34	415 00	367 50	415 00	
	Goderich, Tp., S. part	.	.	.	.	.	.	.	.	.	.	20 00	.	.	10 17	.	.	.	.	
	Bayfield	.	.	1	.	.	.	3	3	4	300 00	300 00	310 00	77 68	76 32	74 67	.	.	.	
	Stephen	1	.	3	.	.	.	11	10	13	1,000 00	900 00	950 00	362 51	305 29	303 34	.	.	.	
	Usborne	.	.	.	.	.	.	1	1	1	90 00	90 00	115 00	31 07	30 54	39 67	.	.	.	
	Hay	2	1	.	.	.	.	6	5	4	422 00	390 00	385 00	156 40	137 38	123 66	.	.	.	
	Tuckersmith	1	.	1	.	.	.	3	2	3	190 00	180 00	210 00	67 33	61 05	70 01	.	.	.	
	Stanley	1	.	2	.	.	.	4	3	5	280 00	288 00	310 00	98 39	100 74	102 67	.	.	.	
	Hensall	1	1	2	.	.	.	3	3	4	330 00	350 00	340 00	147 33	156 32	145 34	80 00	80 00	80 00	
West Huron	Goderich, Town	.	.	3	.	.	.	8	9	12	1,560 00	1,775 00	1,795 00	666 76	750 33	759 67	360 00	405 00	405 00	
	Wawanosh, East	1	.	.	.	.	.	2	1	1	100 00	90 00	90 00	33 55	28 00	28 00	.	.	.	
	Hullett	.	.	1	.	.	.	2	2	3	180 00	180 00	190 00	57 52	56 00	60 66	.	.	.	
	Wawanosh, West	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	
	Wingham	2	1	.	.	.	.	6	5	1	1,165 00	1,135 00	1,225 00	585 90	566 33	608 33	375 00	375 00	375 00	
	Clinton	2	1	1	.	.	.	8	5	7	1,230 00	1,200 00	1,320 00	528 83	508 00	564 00	270 00	270 00	270 00	
	Ashfield	1	.	2	.	.	.	6	7	7	460 00	470 00	490 00	148 60	149 33	158 67	.	.	.	
	Colborne	.	.	.	.	.	.	4	2	2	225 00	180 00	112 50	71 90	56 00	35 00	.	.	.	
	Blyth	2	.	1	.	.	.	5	2	3	490 00	300 00	310 00	195 45	116 00	120 67	90 00	60 00	60 00	
	Unexpended, 1901-2	.	.	.	.	.	.	.	.	.	.	.	37 02	.	.	.	.	.	.	
East Kent	Howard	.	.	1	.	.	.	1	1	2	100 00	90 00	120 00	30 29	24 00	36 00	.	.	.	
	Blenheim	1	.	.	.	.	.	4	3	3	840 00	810 00	830 00	476 84	456 00	464 00	360 00	360 00	360 00	
	Dresden	.	1	1	.	.	.	3	4	4	870 00	820 00	860 00	489 82	460 00	476 00	360 00	360 00	360 00	
	Thamesville	.	.	.	.	.	.	4	3	3	460 00	472 00	450 00	172 22	170 80	162 00	90 00	90 00	90 00	
	Camden	1	.	.	.	.	.	2	1	1	100 00	90 00	90 00	30 29	24 00	24 00	.	.	.	
	Bothwell	.	.	.	.	.	.	4	4	4	890 00	890 00	930 00	428 47	418 00	434 00	290 00	290 00	290 00	
	Harwich	2	.	.	.	.	.	6	4	4	520 00	500 00	500 00	252 51	236 00	236 00	140 00	140 00	140 00	
	Orford	.	.	.	.	.	.	3	3	2	230 00	200 00	180 00	73 57	56 00	48 00	.	.	.	
	Ridgetown	3	2	2	.	.	.	8	7	6	1,480 00	1,430 00	1,140 00	829 35	792 00	632 00	600 00	680 00	480 00	
	Unexpended, 1901-2	.	.	.	.	.	.	.	.	.	.	.	449 93	.	.	.	.	.	.	

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary.			Tavern. Beer and wine.			Shop.			Wholesale.			Extended tavern.			Extended shop.			Six months.		
		1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.
West Kent.	Chatham, City	15	15	15	...	...	...	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...
	Chatham, Township	2	1	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Dover	5	6	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Wallaceburg	6	6	6	...	...	...	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...
	Raleigh	1	1	2	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...
	Tilbury, Village	3	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Tilbury, East	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kingston	Kingston, City	34	34	34	...	...	...	11	10	10	...	...	...	...	...	...	...	...	...	1	1	1
East Lambton	Bosanquet	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1*	1*	1*
	Forest	3	3	3	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...
	Warwick	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Brooke	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Wyoming	3	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Watford	3	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Euphemia	3	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Plympton	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Arkona	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Thedford	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Alvinston	3	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
West Lambton	Petrolea	6	6	6	...	...	...	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...
	Moore	7	7	7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Sarnia, Township	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	1
	Sombra	5	6	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Oil Springs	3	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Enniskillen	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Sarnia, Town	10	10	10	...	...	...	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...
	Point Edward	1	1	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	1
	Dawn	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

* Beer and wine.

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1901-1.	1901-2.	1902-3.	Removals. 1901-1.	1901-2.	1902-3.	Totals. 1900-1.	1901-2.	1902-3.	Amounts received for provincial licenses, transfers, removals and fines in each municipality. 1900-1.	1901-2.	1902-3.	Proportion thereof paid to municipalities. 1900-1.	1901-2.	1902-3.	Amounts imposed by municipal by-laws in excess of statutory duties. 1900-1.	1901-2.	1902-3.	Remarks.
											$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	
West Kent.	Chatham, City	2	2	2	.	.	.	19	19	19	6,610 00	6,690 00	6,710 00	3,098 36	3,090 00	3,161 67	2,650 00	2,650 00	2,350 00	
	Chatham, Township	.	1	1	.	.	.	2	2	4	180 00	100 00	285 00	63 32	35 00	112 00	.....	.....	.....	
	Dover	.	.	1	.	.	.	5	6	7	525 00	630 00	640 00	233 29	270 00	287 33	75 00	90 00	90 00	
	Wallaceburg	3	2	2	.	.	.	10	9	9	1,450 00	1,420 00	1,480 00	671 86	640 00	691 33	350 00	350 00	350 00	
	Releigh	.	.	1	.	.	.	1	1	4	150 00	150 00	322 50	91 66	90 00	197 00	60 00	60 00	125 00	
	Tilbury, Village	1	.	1	.	.	.	4	3	4	460 00	450 00	460 00	190 25	180 00	191 34	90 00	90 00	90 00	
	Tilbury, East	.	.	.	.	.	.	.	.	.	.....	.....	107 55	.....	.....	.....	.....	.....	.....	
	Unexpended, 1901-2	.	.	.	.	.	.	.	.	.	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Kingston	Kingston, City	9	7	9	2	2	2	55	54	54	15,600 00	15,070 00	15,295 00	7,392 93	7,073 33	7,156 67	4,550 00	4,450 00	4,450 00	
	Unexpended, 1901-2	.	.	.	.	.	.	.	.	.	.....	.....	25 11	.....	.....	.....	.....	.....	.....	
East Lambton	Bosanquet	.	.	.	.	.	.	1	1	1	52 50	52 50	52 50	36 30	36 18	36 00	30 00	30 00	30 00	
	Forest	1	.	1	.	.	.	4	3	4	610 00	670 00	680 00	254 93	277 73	278 00	150 00	150 00	150 00	
	Warwick	.	.	.	.	.	.	1	1	1	95 00	95 00	15 85	30 19	29 73	4 85	5 00	5 00	85	
	Brooke	.	.	.	.	.	.	1	1	1	100 00	100 00	120 00	35 19	34 73	42 00	10 00	0 00	10 00	
	Wyoming	.	1	.	.	.	.	3	4	3	600 00	610 00	600 00	315 55	318 29	312 00	240 00	240 00	240 00	
	Watford	1	.	1	.	.	.	4	3	4	730 00	720 00	750 00	439 75	434 17	444 00	360 00	360 00	360 00	
	Euphemia	.	1	.	.	.	.	3	4	3	300 00	350 00	300 00	105 56	124 77	102 00	30 00	30 00	30 00	
	Plympton	.	.	.	.	.	.	1	1	1	160 00	160 00	160 00	95 19	94 72	94 00	70 00	70 00	70 00	
	Arkona	.	.	.	.	.	.	2	2	2	360 00	320 00	320 00	147 16	129 45	128 00	80 00	80 00	80 00	
	Thedford	1	.	1	.	.	.	3	2	3	260 00	250 00	260 00	64 57	59 45	62 00	10 00	10 00	10 00	
	Alvinston	.	.	.	.	.	.	3	3	3	800 00	790 00	750 00	486 54	480 64	462 00	390 00	390 00	390 00	
	Unexpended, 1901-2	.	.	.	.	.	.	.	.	.	.....	.....	77 25	.....	.....	.....	.....	.....	.....	
West Lambton	Petrolea	.	2	1	.	.	.	8	10	9	2,350 00	2,240 00	2,305 00	1,381 27	1,296 00	1,378 67	960 00	960 00	960 00	
	Moore	2	1	2	.	.	.	9	8	9	790 00	800 00	810 00	363 32	350 00	385 34	140 00	140 00	140 00	
	Sarnia, Township	.	.	2	.	.	.	2	2	4	150 00	150 00	170 00	60 68	57 00	73 67	15 00	15 00	15 00	
	Sombra	2	.	1	.	.	.	7	6	7	560 00	600 00	610 00	233 72	228 00	257 34	50 00	60 00	60 00	
	Oil Springs	1	.	.	.	.	.	4	3	3	630 00	600 00	600 00	346 59	324 00	336 00	240 00	240 00	240 00	
	Euniskillen	2	1	.	.	.	.	4	2	2	200 00	180 00	180 00	71 05	56 00	64 00	.....	.....	.....	
	Sarnia, Town	.	2	5	.	.	.	12	14	17	3,280 00	3,320 00	3,370 00	1,947 55	1,925 33	2,021 34	1,440 00	1,440 00	1,440 00	
	Point Edward	1	.	.	.	.	.	3	2	4	235 00	225 00	575 00	95 75	87 00	243 67	45 00	45 00	105 00	
	Dawn	.	.	.	.	.	.	1	1	1	100 00	100 00	100 00	40 45	38 00	42 00	10 00	10 00	10 00	
	Unexpended, 1901-2	.	.	.	.	.	.	.	.	.	.....	.....	201 58	.....	.....	.....	.....	.....	.....	

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended tavern.			Extended shop.			Six months.		
		Ordinary.			Beer and wine.																	
		1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.
North Lanark	Lanark, Village	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Packenham	3	3	3	...	...	...	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...
	Dalhousie	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Almonte	5	5	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Carleton Place	8	8	8	...	...	...	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...
	Ramsey	3	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Lanark, Township	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Lavant	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Darling	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
South Lanark	Perth	7	7	7	...	...	...	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...
	Smith's Falls	8	8	9	...	...	...	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...
	Beckwith	3	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Bathurst	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Drummond	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	South Sherbrooke	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1900-1.	1901-2.	1902-3.	Removals. 1900-1.	1901-2.	1902-3.	Totals. 1900-1.	1901-2.	1902-3.	Amount received for provincial licenses, transfers, removals and fines in each municipality. 1900-1.	1901-2.	1902-3.	Proportion thereof paid to municipalities. 1900-1.	1901-2.	1902-3.	Amounts imposed by municipal by-laws in excess of statutory duties. 1900-1.	1901-2.	1902-3.	Remarks.
											$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	
North Lanark	Lanark, Village	1	.	.	.	.	.	2	2	2	350 00	350 00	390 00	168 73	167 32	184 67	110 00	110 00	110 00	
	Packenham	.	1	.	.	.	.	5	4	4	410 00	360 00	420 00	141 93	114 64	140 01	.....	.....	.....	
	Almonte	2	.	1	.	.	.	7	5	6	1,442 00	1,450 00	1,474 00	840 79	838 84	844 54	600 00	600 00	600 00	
	Carleton Place	1	.	2	.	.	.	11	10	12	2,761 00	2,812 00	2,920 00	1,622 85	1,635 64	1,676 00	1,200 00	1,200 00	1,260 00	
	Ramsey	.	1	.	.	.	.	3	4	3	300 00	310 00	300 00	118 09	120 77	114 00	30 00	30 00	30 00	
	Lanark, Township	.	.	.	.	.	.	.	.	.	.....	.....	.....	.....	.....	38 00	.....	.....	10 00	
	Lavant	.	.	.	.	.	.	1	1	1	170 00	100 00	100 00	109 37	38 67	.....	80 00	10 00	.....	
	Darling	.	.	.	.	.	.	.	.	.	.....	.....	.....	.....	.....	.....	.....	.....	.....	
South Lanark	Perth	.	1	2	.	.	.	9	10	11	2,650 00	2,550 00	2,675 00	1,511 03	1,446 73	1,508 89	1,080 00	1,080 00	1,080 00	
	Smith's Falls	.	.	2	.	.	1	9	9	13	2,620 00	2,530 00	2,810 00	1,497 28	1,438 07	1,604 45	1,080 00	1,080 00	1,200 00	
	Beckwith	.	.	.	.	.	.	3	3	3	270 00	270 00	270 00	82 55	78 60	80 00	.....	.....	.....	
	Bathurst	.	.	.	.	.	.	.	.	.	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Drummond	.	.	.	.	.	.	2	2	2	190 00	190 00	190 00	65 03	62 40	63 31	10 00	10 00	10 00	
	South Sherbrooke	.	.	1	.	.	.	1	1	2	90 00	90 00	100 00	27 51	26 20	31 10	.....	.....	.....	
	Unexpended, 1901-2	.	.	.	.	.	.	.	.	.	.....	.....	12 82	.....	.....	.....	.....	.....	.....	

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended tavern.			Extended shop.			Six months.		
		Ordinary.			Beer and wine.																	
		1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1801-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.
Lennox	Napanee	6	5	6				1	2	2												
	Bath	2	1	2																	1	1
	Adolphustown														1						1	
	Amherst Island	1																				
	Ernestown	2	2	2											1							
	North Fredericksburg																					
	Richmond	1	1	1																		
Lincoln	Niagara, Township	3	3	3																		
	Grimsby, North																					
	Grantham	3	3	3																		
	Merriton	3	3	3																		
	South Grimsby	3	3	3																		
	Port Dalhousie	5	5	5																		
	Clinton																					
	Grimsby, Village	2	2	2																		
	Niagara, Town	5	5	5																		
	Beamsville	3	3	3				1	1	1											1	1
	Louth	1	1	1																		
London	London, City	35	35	35				6	6	6	2	2	2									

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1900-1.	1901-2.	1902-3.	Removals. 1900-1.	1901-2.	1902-3.	Totals. 1900-1.	1901-2.	1902-3.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1900-1.	1901-2.	1902-3.	Proportion thereof paid to municipalities. 1900-1.	1901-2.	1902-3.	Amounts imposed by municipal by-laws in excess of statutory duties. 1900-1.	1901-2.	1902-3.	Remarks.
											$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	
Lennox	Napanee	.	1	2	.	.	.	7	9	11	2,109 00	2,067 00	2,410 00	1,089 57	985 60	1,285 01	810 00	900 00	1,020 00	
	Bath	1	.	1	.	.	.	3	3	3	250 00	230 00	250 00	41 65	16 67	43 34				
	Adolphustown	.	.	.	.	.	.	.	.	.										
	Amherst Island	1	.	.	.	.	.	1	.	.	100 00	22 50	50 00	22 43	2 00	16 67				
	Ernestown	.	.	1	.	.	.	2	2	3	180 00	180 00	220 00	38 45	16 00	53 34				
	North Fredericksburg	.	.	.	.	.	.	.	.	.										
	Richmond	.	.	.	.	.	.	1	1	1	90 00	90 00	90 00	19 22	8 00	20 00				
	Unexpended, 1901-2	.	.	.	.	.	.	.	.	.			140 59							
Lincoln	Niagara, Township	.	.	.	.	.	.	3	3	3	200 00	270 00	270 00	93 33	72 00	72 00				
	Grimsby, North	.	.	.	.	.	.	.	.	.										
	Grantham	.	.	.	.	.	.	2	2	2	180 00	180 00	180 00	56 00	48 00	48 00				
	Merriton	.	.	.	.	.	.	.	.	.										
	South Grimsby	1	.	.	.	.	.	2	2	2	640 00	600 00	600 00	342 67	312 00	312 00	240 00	240 00	240 00	
	Port Dalhousie	1	.	1	.	.	.	6	5	6	250 00	240 00	210 00	120 67	108 00	108 00	60 00	60 00	60 00	
	Clinton	.	.	.	.	.	.	.	.	.	1,050 00	1000 00	1030 00	561 73	520 00	532 00	400 00	400 00	400 00	
	Grimsby, Village	.	.	.	.	.	.	.	.	.										
	Niagara, Town	.	1	.	.	.	.	2	2	2	300 00	300 00	280 00	105 33	96 00	88 00	40 00	40 00	40 00	
	Beamsville	1	.	.	.	.	.	7	8	7	975 00	1005 00	975 00	242 66	220 00	208 00				
	Louth	.	.	.	.	.	.	4	3	3	490 00	480 00	480 00	208 67	192 00	192 00	120 00	120 00	120 00	
	Unexpended, 1901-2	.	.	.	.	.	.	1	1	1	90 00	90 00	90 00	28 00	24 00	24 00				
		.	.	.	.	.	.	.	.	.			160 83							
London	London, City	4	7	6	.	2	1	47	52	50	1,374 00	1376 10	13203 50	2,821 41	2,930 66	2,719 00	550 00	550 00	550 00	

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended tavern.			Extended shop.			Six months.		
		Ordinary.			Beer and Wine.																	
		1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.
Manitoulin	Drury, Denison, etc.	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Lit le Current	[illegible]	[illegible]	[illegible]	....	....	....	....	....	1	....	....	....	....	....	....	....	....	....	....	....	....
	Gore Bay	[illegible]	[illegible]	[illegible]	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Assiginac	[illegible]	[illegible]	[illegible]	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Howland	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Gordon	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Tenkummah	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Billings	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Carnarvon	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	May, Slater and Massey	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Nairn	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Hallam	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Graham	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Unorganized Territory	[illegible]	[illegible]	[illegible]	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
East Middlesex	London, Township	15	15	14	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Dorchester	4	4	4	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Westminster	6	6	6	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Nissouri	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	London West, Village	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
North Essex	East Williams	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	McGillivray	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Adelaide	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Biddulph	4	3	3	....	....	....	....	....	....	....	....	....	....	....	....	1	....	....	....	....	....
	Ailsa Craig	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Lobo	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Parkhill	4	4	4	....	....	....	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....
	Lucan	3	3	3	....	....	....	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....
	West Williams	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1900-1.	1901-2.	1902-3.	Removals 1900-1.	1901-2.	1902-3.	Shop. 1900-1.	1901-2.	1902-3.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1900-1.	1901-2.	1902-3.	Proportion thereof paid to municipalities. 1900-1.	1901-2.	1902-3.	Amounts imposed by municipal by-laws in excess of statutory duties. 1900-1.	1901-2.	1902-3.	Remarks.
											$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	
Manitoulin	Drury, Denison, etc.	.	.	.	.	.	.	.	.	.										
	Little Current	.	1	1	.	.	.	3	4	5	400 00	660 00	797 50	128 70	193 73	289 00	100 00	150 00	225 00	
	Gore Bay	.	.	1	.	.	.	3	3	4	450 00	450 00	460 00	43 04	35 00	64 00				
	Assiginac	1	1	1	.	.	.	3	3	3	230 00	230 00	230 00	63 31	58 96	72 00	40 00	40 00		
	Howland	1	.	1	.	.	.	2	1	2	100 00	90 00	100 00	12 57	3 75	16 00				
	Gordon	.	.	.	.	.	.	.	.	.										
	Tehkummah	.	.	.	.	.	.	.	.	.										
	Billings	.	.	.	.	.	.	1	1	1	90 00	90 00	90 00	10 76	8 75	16 00				
	Carnarvon	2	.	1	.	.	.	3	1	2	110 00	90 00	100 00	14 35	8 75	16 00				
	May, Salter and Massey	.	.	.	.	.	.	.	.	.										
	Nairn	.	.	.	.	.	.	.	.	.										
	Hallam	.	.	.	.	.	.	.	.	.										
	Graham	.	.	.	.	.	.	.	.	.										
	Unorganized Territory	.	.	.	.	.	.	2	2	2	180 00	180 00	180 00							Payable wholly to province, less expenses.
East Middlesex	London, Township	2	4	3	.	.	.	18	20	18	1,475 00	1,475 00	1,415 00	369 37	370 73	392 00				
	Dorchester	.	.	.	.	.	.	4	4	4	380 00	360 00	380 00	95 09	88 08	104 00				
	Westminster	2	3	4	.	.	.	9	10	11	645 00	655 00	745 00	164 57	168 82	220 00				
	Nissouri	.	.	.	.	.	.	3	3	3	290 00	270 00	300 00	73 14	66 07	84 00				
	London, West, Village	.	.	.	.	.	.	.	.	.										Attached to London, 1898-9.
North Middlesex	East Williams	.	.	.	.	.	.	2	2	2	180 00	180 00	180 00	42 07	40 00	32 00				
	McGillivray	2	.	1	.	.	.	2	2	2	110 00	90 00	100 00	28 05	20 00	18 67				
	Adelaide	.	.	.	.	.	.	2	2	2	184 00	180 00	180 00	42 07	40 00	32 00				
	Biddulph	2	.	1	.	.	.	6	4	4	440 00	341 25	375 00	151 16	113 75	109 01	60 00	47 75	45 00	
	Ailsa Craig	.	1	.	.	.	.	2	3	2	400 00	410 00	400 00	202 07	203 33	192 00	160 00	160 00	160 00	
	Lobo	.	.	1	.	.	.	2	2	3	240 00	270 00	270 00	102 07	110 00	100 01	60 00	60 00	60 00	
	Parkhill	.	.	.	.	.	.	6	6	8	1,100 00	1,100 00	1,140 00	368 29	360 00	338 66	200 00	200 00	200 00	
	Lucan	1	1	.	.	.	.	5	5	6	620 00	620 00	670 00	217 65	213 33	210 00	130 00	130 00	130 00	
	West Williams	.	.	.	.	.	.	.	.	.										

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary. 1900-1.	Tavern. Ordinary. 1901-2.	Tavern. Ordinary. 1902-3.	Tavern. Beer and Wine. 1900-1.	Tavern. Beer and Wine. 1901-2.	Tavern. Beer and Wine. 1902-3.	Shop. 1900-1.	Shop. 1901-2.	Shop. 1902-3.	Wholesale. 1900-1.	Wholesale. 1901-2.	Wholesale. 1902-3.	Extended Tavern. 1900-1.	Extended Tavern. 1901-2.	Extended Tavern. 1902-3.	Extended Shop. 1900-1.	Extended Shop. 1901-2.	Extended Shop. 1902-3.	Six Months. 1900-1.	Six Months. 1901-2.	Six Months. 1902-3.
West Middlesex	Ekfrid	3	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Strathroy	5	5	5	...	...	...	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...
	Wardsville	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Metcalfe	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Delaware	3	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Caradoc	3	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Glencoe	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Moss	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Newbury	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Monck	Wainfleet	*2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Canborough	...	...	...	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Caistor	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Sherbrooke	...	...	...	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Dunnville	6	5	5	...	...	...	2	2	†2	...	...	...	...	...	...	...	...	...	...	1	...
	Gainsborough	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Pelham	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Moulton	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

*2 months. † One six months.

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removrd. Transferred. 1900-1.	1901-2.	1902-3.	Removed. 1900-1.	1901-2.	1902-3.	Totals. 1900-1.	1901-2.	1902-3.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1900-1.	1901-2.	1902-3.	Proportion thereof paid to municipalities. 1900-1.	1901-2.	1902-3.	Amounts imposed by municipal by-laws in excess of statutory duties. 1900-1.	1901-2.	1902-3.	Remarks.
											$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	
West Middlesex	Ekfrid	.	.	.	.	.	.	3	3	3	270 00	270 00	270 00	55 91	48 00	48 00	.....	.....	.....	
	Strathroy	.	1	.	.	.	.	6	7	6	1,440 00	1,450 00	1,420 00	675 30	656 00	648 00	520 00	520 00	520 00	
	Wardsville	.	.	.	.	.	.	1	1	1	200 00	200 00	200 00	98 63	96 00	96 00	80 00	80 00	80 00	
	Metcalfe	.	.	.	.	.	.	1	1	1	90 00	90 00	90 00	18 63	16 00	16 00	.....	.....	.....	
	Delaware	.	.	.	.	.	.	1	1	1	90 00	90 00	90 00	18 63	16 00	16 00	.....	.....	.....	
	Caradoc	1	.	.	.	.	.	4	3	3	300 00	270 00	270 00	65 23	48 00	48 00	.....	.....	.....	
	Glencoe	.	.	.	.	.	.	3	3	3	780 00	780 00	780 00	475 90	468 00	468 00	420 00	420 00	420 00	
	Moss	.	.	.	.	.	.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Newbury	.	.	.	.	.	.	1	1	1	220 00	200 00	200 00	104 86	96 00	96 00	80 00	80 00	80 00	
	Unexpended, 1901-2	.	.	.	.	.	.	.....	.....	.....	.....	.....	17 00	.....	.....	.....	.....	.....	.....	
Monck	Wainfleet	.	1	.	.	.	.	2	3	2	30 00	190 00	180 00	4 16	29 68	.....	.....	.....	.....	Local option repealed Feb., 1901.
	Canborough	.	.	.	.	.	.	1	1	1	45 00	45 00	45 00	6 23	6 85	.....	.....	.....	.....	
	Calstor	.	.	.	.	.	.	.....	.....	.....	50 00	.....	.....	10 38	.....	.....	.....	.....	.....	
	Sherbrooke	.	.	.	.	.	.	1	1	1	45 00	45 00	45 00	6 23	6 85	.....	.....	.....	.....	
	Dunnville	.	1	.	.	.	.	8	9	..	1,760 00	1,667 50	1,462 50	692 79	671 78	447 50	560 00	532 50	447 50	
	Gainsborough	.	.	.	.	.	.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	Local option.
	Pelham	.	.	.	.	.	.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	Dunkin Act in force.
	Moulton	.	.	.	.	.	.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended Tavern.			Extended Shop.			Six Months.		
		Ordinary.			Beer and Wine.																	
		1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.
Muskoka	McLean and Ridout	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Draper	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Gravenhurst	4	4	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Medora and Wood	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	2	2
	Bracebridge	4	4	4	...	...	...	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...
	Huntsville	4	4	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Monck	...	...	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Morrison	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Stisted	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
	Stephenson	2	2	1	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
	McAuley	...	...	...	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	1	1	1
	Port Carling	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	†1
	Chaffey	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	3	3
	*Unorganized Territory	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Nipissing	North Bay	6	6	6	...	...	...	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...
	McKim	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Mattawa	6	6	6	...	...	...	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...
	Widdifield	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Springer	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Ferris	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Bonfield	2	2	3	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...
	Sudbury	6	6	6	...	...	...	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...
	Caldwell	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Dunnett and Rutter	2	2	2	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	1	1
	Sturgeon Falls	5	5	5	...	...	...	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...
	*Unorganized Territory	4	5	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Copper Cliff	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Dymond	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Buck	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

† Beer and wine.

Schedule C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1900-1.	1901-2.	1902-3.	Removals 1900-1.	1901-2.	1902-3.	Totals. 1900-1.	1901-2.	1902-3.	Amounts received for provincial licenses, transfers, removals and fines in each municipality. 1900-1. $ ¢	1901-2. $ ¢	1902-3. $ ¢	Proportion thereof paid to municipalities. 1900-1. $ ¢	1901-2. $ ¢	1902-3. $ ¢	Amounts imposed by municipal by-laws in excess of statutory duties. 1900-1. $ ¢	1901-2. $ ¢	1902-3. $ ¢	Remarks.
Muskoka	McLean and Ridout	.	1	.	.	.	.	2	3	2	180 00	190 00	180 00	56 47	63 87	48 00	.....	.....	.....	
	Draper	1	1	.	.	.	.	2	2	1	110 00	110 00	100 00	42 95	44 39	34 00	10 00	10 00	10 00	
	Gravenhurst	1	.	.	.	.	.	5	4	4	630 00	640 00	660 00	164 72	176 87	152 00	.....	.....	.....	
	Medora and Wood	.	.	.	.	.	.	2	3	3	150 00	200 00	200 00	57 36	78 95	68 00	15 00	20 00	20 00	
	Bracebridge	1	.	1	.	.	.	6	5	6	910 00	900 00	945 00	321 79	326 13	304 00	110 00	110 00	110 00	
	Huntsville	.	.	1	.	.	.	4	4	5	800 00	1,020 00	930 00	432 95	526 31	452 00	320 00	320 00	320 00	
	Monck	.	1	.	.	.	.	1	2	.	45 00	55 00	.....	14 12	19 64	.....	.....	.....	.....	
	Morrison	1	.	.	.	.	.	2	1	1	110 00	100 00	100 00	42 95	39 47	34 00	10 00	10 00	10 00	
	Stisted	.	.	.	.	.	.	.	.	.	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Stephenson	.	.	.	.	.	.	2	2	3	180 00	180 00	180 00	56 47	58 95	48 00	.....	.....	.....	
	McAuley	.	.	.	.	.	.	1	1	1	95 00	45 00	45 00	37 65	14 73	12 00	.....	.....	.....	
	Port Carling	.	.	.	.	.	.	2	2	2	180 00	180 00	180 00	42 36	44 20	36 00	.....	.....	.....	
	Chaffey	.	.	.	.	.	.	1	1	1	45 00	45 00	18 75	14 12	14 73	6 00	.....	.....	.....	
	*Unorganized Territory	2	.	.	.	.	.	4	4	4	155 00	225 00	245 00	.....	.....	.....	.....	.....	.....	
Nipissing	North Bay	.	.	.	.	.	.	7	7	7	1,750 00	1,750 00	1,920 00	1,007 65	980 00	1,093 68	700 00	700 00	700 00	
	McKim	.	.	.	.	.	.	.	.	.	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Mattawa	.	.	.	.	.	.	8	8	8	1,680 00	1,680 00	1,720 00	831 60	800 00	846 68	480 00	480 00	480 00	
	Widdifield	.	.	.	.	.	.	1	1	1	90 00	90 00	90 00	32 96	30 00	32 34	.....	.....	.....	
	Springer	.	.	.	.	.	.	.	1	1	.....	90 00	240 00	.....	30 00	182 34	.....	.....	150 00	
	Ferris	.	.	.	.	.	.	.	.	.	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Bonfield	.	.	.	.	.	.	2	2	4	250 00	250 00	406 25	135 93	130 00	218 89	70 00	70 00	113 75	
	Sudbury	2	.	.	.	.	.	9	7	7	2,095 00	2,215 00	2,135 00	1,258 54	1,282 50	1,272 78	875 00	875 00	875 00	
	Caldwell	.	.	.	.	.	.	2	2	2	300 00	300 00	300 00	185 93	180 00	184 67	120 00	120 00	120 00	
	Dunnett and Rutter	.	.	.	.	.	.	2	2	2	280 00	280 00	330 00	165 93	160 00	191 60	100 00	100 00	100 00	
	Sturgeon Falls	.	.	.	.	.	.	6	7	8	1,350 00	1,462 50	1,518 75	713 71	747 50	797 39	450 00	487 50	506 25	
	*Unorganized Territory	.	.	1	.	.	.	4	5	6	360 00	450 00	460 00	.....	.....	.....	.....	.....	.....	
	Copper Cliff	.	.	.	.	.	.	.	.	.	100 00	.....	.....	54 94	.....	.....	.....	.....	.....	
	Dymond	.	.	.	.	.	.	.	1	1	.....	90 00	90 00	.....	30 00	32 34	.....	.....	.....	
	Buck	.	.	.	.	.	.	.	.	1	.....	.....	110 00	.....	.....	43 09	.....	.....	.....	
	Unexpended, 1901-2	.	.	.	.	.	.	.	.	.	.....	.....	249 70	.....	.....	.....	.....	.....	.....	

*Payable wholly to the Province, less expenses.

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended Tavern.			Extended Shop.			Six Months.		
		Ordinary.			Beer and Wine.																	
		1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.
North Norfolk..	Middleton	1	2	1	1	...	...	...	...	...	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	1
	Simcoe	6	6	6	...	...	...	2	2	2	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Windham	3	3	3	...	...	...	...	...	...	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Waterford	3	3	3	...	...	...	...	...	...	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Delhi	2	2	2	...	...	...	...	...	...	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....
South Norfolk..	Walsingham, South	2	1	2	...	...	...	...	...	...	....	....	....	.....	1	.....	.....	.....	.....	.....	.....	.....
	Woodhouse	1	1	1	1	1	1	...	...	...	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Charlotteville	1	1	1	1	1	1	...	...	...	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Houghton	1	1	1	...	...	...	...	...	...	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Port Dover	3	3	3	...	...	...	...	...	...	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Walsingham, North	1	1	1	1	1	1	...	...	...	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Port Rowan	1	2	2	...	...	...	...	...	...	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	1

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1900-1.	1901-2.	1902-3.	Removals. 1900-1.	1901-2.	1902-3.	Totals. 1900-1.	1901-2.	1902-3.	Amount received for provincial licenses, transfers, removals, and fines in each municipality. 1900-1. $ c	1901-2. $ c	1902-3. $ c	Proportion thereof paid to municipalities. 1900-1. $ c	1901-2. $ c	1902-3. $ c	Amounts imposed by municipal by-laws in excess of statutory duties. 1900-1. $ c	1901-2. $ c	1902-3. $ c	Remarks.
North Norfolk..	Middleton	2	1	1	.	.	.	2	2	2	135 00	180 00	135 00	34 17	40 00	36 00	.....	.....	.....	
	Simcoe	.	.	.	.	.	.	10	9	9	1,690 00	1,630 00	1,610 00	677 12	623 33	660 00	400 00	400 00	400 00	
	Windham	1	.	.	.	.	.	3	3	3	270 00	270 00	270 00	68 33	60 00	72 00	.....	.....	.....	
	Waterford	.	.	1	.	.	.	4	3	3	490 00	540 00	480 00	192 13	200 00	192 00	120 00	120 00	120 00	
	Delhi	.	.	.	.	.	.	2	2	3	280 00	280 00	290 00	85 55	80 00	92 00	40 00	40 00	40 00	
		.	.	.	.	.	.	.....	.....	.....	.....	.....	128 73	.....	.....	.....	.....	.....	.....	
South Norfolk..	Walsingham, South	.	.	.	.	.	.	2	2	2	180 00	132 50	230 00	20 21	19 00	34 00	.....	.....	.....	
	Woodhouse	2	.	.	.	.	.	4	2	2	155 00	135 00	135 00	18 53	18 00	18 00	.....	.....	.....	
	Charlotteville	.	2	.	.	.	.	2	4	2	170 00	169 05	135 00	21 05	24 81	18 00	.....	.....	.....	
	Houghton	.	.	.	.	.	.	1	1	1	90 00	90 00	105 00	10 11	12 00	15 00	.....	.....	.....	
	Port Dover	.	.	.	.	.	.	3	3	3	450 00	480 00	450 00	120 33	132 00	126 00	90 00	90 00	90 00	
	Walsingham, North	.	.	1	.	.	.	2	2	3	135 00	135 00	145 00	15 17	18 00	20 00	.....	.....	.....	
	Port Rowan	.	.	1	.	.	.	1	2	4	120 00	240 00	310 00	10 11	24 00	32 00	.....	.....	.....	
	Unexpended, 1901-2	.	.	.	.	.	.	.....	.....	.....	.....	.....	37 75	.....	.....	.....	.....	.....	.....	

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary. 1900-1.	1901-2.	1902-3.	Tavern. Beer and Wine. 1900-1.	1901-2.	1902-3.	Shop. 1900-1.	1901-2.	1902-3.	Wholesale. 1900-1.	1901-2.	1902-3.	Extended Tavern. 1900-1.	1901-2.	1902-3.	Extended Shop. 1900-1.	1901-2.	1902-3.	Six Months. 1900-1.	1601-2.	1902-3.
East Northumberland	Seymour	...	...	...	1	1	1	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...
	Murray	1	1	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Sramahe	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Percy	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Colborne	3	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Campbellford	4	4	4	...	...	...	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...
	Hastings	3	3	3	...	...	...	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...
	Brighton, Village	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
West Northumberland	Alnwick	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1
	South Monaghan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	1
	Haldimand	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Hamilton	4	4	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Cobourg, Town	9	9	9	...	...	...	2	2	2	...	...	...	...	...	...	...	...	...	2	2	*2

*One six months' beer and wine.

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1900-1.	1901-2.	1902-3.	Removals. 1900-1.	1901-2.	1902-3.	Totals. 1900-1.	1901-2.	1902-3.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1900-1.	1901-2.	1902-3.	Proportion thereof paid to municipalities. 1900-1.	1901-2.	1902-3.	Amount imposed by municipal by-laws in excess of statutory duties. 1900-1.	1901-2.	1902-3.	Remarks.
											$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	
East Northumberland.	Seymour	.	.	.	.	.	.	1	1	2	45 00	45 00	52 50	9 41	8 00	11 67	.....	.....	.....	
	Murray	.	.	1	.	.	.	1	1	3	90 00	90 00	210 00	18 81	24 00	50 00	.....	.....	.....	
	Cramahe	.	.	.	.	.	.	1	1	1	100 00	100 00	100 00	28 81	26 00	30 00	10 00	10 00	10 00	
	Percy	1	.	.	.	.	.	3	2	2	310 00	320 00	310 00	160 77	157 33	163 34	120 00	120 00	120 00	
	Colborne	.	.	.	.	.	.	3	3	3	375 00	375 00	375 00	71 44	63 00	75 00	15 00	15 00	15 00	
	Campbellford	.	.	.	.	.	.	6	6	6	1,190 00	1,150 00	1,250 00	555 43	526 00	583 34	430 00	430 00	430 00	
	Hastings	.	1	1	.	.	.	4	5	5	680 00	680 00	650 00	247 80	234 67	243 34	160 00	160 00	160 00	
	Brighton, Village	2	.	1	.	.	.	4	2	3	340 00	360 00	310 00	110 17	108 00	103 34	60 00	60 00	60 00	
	Unexpended, 1901-2	.	.	.	.	.	.	.	.	.	.....	.....	87 16	.....	.....	.....	.....	.....	.....	
West Northumberland.	Alnwick	.	.	.	.	.	.	1	2	2	110 00	165 00	165 00	44 21	60 00	66 00	20 00	30 00	30 00	
	South Monaghan	.	.	.	.	.	.	1	1	1	120 00	70 00	70 00	57 28	35 00	37 00	25 00	25 00	25 00	
	Haldimand	.	.	.	.	.	.	1	1	1	90 00	90 00	90 00	24 21	20 00	24 00	.....	.....	.....	
	Hamilton	.	.	.	.	.	.	4	4	4	510 00	434 00	400 00	181 23	131 33	136 00	40 00	40 00	40 00	
	Cobourg, Town	2	1	1	.	.	.	15	14	14	3,414 00	3,290 00	3,322 50	1,897 54	1,776 68	1,864 00	1,440 00	1,440 00	1,440 00	
	Unexpended, 1901-2	.	.	.	.	.	.	.	.	.	.....	.....	66 90	.....	.....	.....	.....	.....	.....	

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District	Municipality	Tavern. Ordinary. 1900-1.	Tavern. Ordinary. 1901-2.	Tavern. Ordinary. 1902-3.	Tavern. Beer and wine. 1900-1.	Tavern. Beer and wine. 1901-2.	Tavern. Beer and wine. 1902-3.	Shop. 1900-1.	Shop. 1901-2.	Shop. 1902-3.	Wholesale. 1900-1.	Wholesale. 1901-2.	Wholesale. 1902-3.	Extended Tavern. 1900-1.	Extended Tavern. 1901-2.	Extended Tavern. 1902-3.	Extended Shop. 1900-1.	Extended Shop. 1901-2.	Extended Shop. 1902-3.	Six Months. 1900-1.	Six Months. 1901-2.	Six Months. 1902-3.
North Ontario..	Uxbridge	4	4	4	...	...	.	1	1	1	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Brock	2	2	2	1	1	...	...	...	...	....	....	....	.....	.....	.....	.....	.....	.....	1	1	1
	Mara	4	4	4	...	...	...	...	...	...	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Thorah	1	1	1	...	...	...	...	...	...	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Uxbridge, Township	4	4	4	...	...	...	...	...	...	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Scott	1	1	1	...	...	...	...	...	...	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Rama	[illegible]	[illegible]	[illegible]	...	...	...	...	...	...	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Cannington	[illegible]	[illegible]	[illegible]	...	...	...	...	...	...	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Beaverton	[illegible]	[illegible]	[illegible]	...	...	.	1	1	1	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....
South Ontario..	Reach	6	6	6	...	...	...	...	...	...	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Oshawa	5	5	5	...	...	...	...	...	...	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Whitby Town	2	2	2	...	...	1	1	1	...	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Whitby, Township	2	2	2	...	...	...	...	...	...	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Whitby, East, Township	2	2	2	...	...	...	...	...	...	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Pickering	6	6	6	...	...	...	...	...	...	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Port Perry	2	2	2	...	...	1	1	1	...	....	....	....	.....	1	.....	.....	.....	.....	.....	.....	.....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1900-1.	1901-2.	1902-3.	Removals 1900-1.	1901-2.	1902-3.	Totals. 1900-1.	1901-2.	1902-3.	Amounts received for provincial licenses, transfers, removals and fines in each municipality. 1900-1.	1901-2.	1902-3.	Proportion thereof paid to municipalities. 1900-1.	1901-2.	1902-3.	Amounts imposed by municipal by-laws in excess of statutory duties. 1900-1.	1901-2.	1902-3.	Remarks
											$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	
North Ontario..	Uxbridge, Town	1	.	.	.	.	.	6	5	5	1,030 00	1,000 00	1,040 00	406 48	383 34	396 67	250 00	250 00	250 00	
	Brock	1	.	.	.	.	.	4	3	3	270 00	260 00	260 00	93 23	85 00	85 00	35 00	35 00	35 00	
	Mara	2	.	1	.	.	.	7	5	6	535 00	485 00	515 00	202 81	170 00	191 67	80 00	80 00	95 00	
	Thorah	.	.	.	.	.	.	1	1	1	100 00	100 00	100 00	31 83	30 00	30 00	10 00	10 00	10 00	
	Uxbridge, Township	2	.	.	.	.	.	6	4	4	433 00	360 00	360 00	113 91	80 00	80 00	.....	.....	.....	
	Scott	.	.	1	.	.	.	2	2	3	190 00	190 00	200 00	53 67	50 00	53 34	10 00	10 00	10 00	
	Rama	.	.	.	.	.	.	1	1	1	90 00	90 00	90 00	21 83	20 00	20 00	.....	.....	.....	
	Cannington	.	.	.	.	.	.	2	2	2	400 00	400 00	479 00	203 67	200 00	226 34	160 00	160 00	160 00	
	Beaverton	.	.	1	.	.	.	3	3	4	480 00	480 00	490 00	185 51	180 00	183 34	120 00	120 00	120 00	
South Ontario..	Reach	.	.	.	.	.	.	.	.	.	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Oshawa	.	1	1	.	.	.	6	7	7	1,700 00	1,650 00	1,630 00	947 57	924 00	916 00	720 00	720 00	720 00	Local option.
	Whitby, Town	1	.	1	.	.	.	7	6	7	1,297 00	1,280 00	1,290 00	576 03	566 00	570 00	370 00	370 00	370 00	
	Whitby, Township	1	.	.	.	.	.	3	2	2	270 00	260 00	260 00	132 83	128 00	128 00	80 00	80 00	80 00	
	Whitby, East, Township	1	.	1	.	.	.	3	2	3	270 00	285 00	270 00	132 83	138 00	132 00	80 00	80 00	80 00	
	Pickering	1	1	.	.	.	.	7	7	6	790 00	790 00	780 00	390 35	388 00	384 00	240 00	240 00	240 00	
	Port Perry	.	.	.	.	.	.	3	3	3	630 00	600 00	620 00	325 34	312 00	320 00	240 00	240 00	240 00	
	Unexpended, 1901-2																			

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary. 1900-1.	1901-2.	1902-3.	Tavern. Beer and wine. 1900-1.	1901-2.	1902-3.	Shop 1900-1.	1901-2.	1902-3.	Wholesale. 1900-1.	1901-2.	1902-3.	Extended Tavern. 1900-1.	1901-2.	1902-3.	Extended Shop. 1900-1.	1901-2.	1902-3.	Six months. 1900-1.	1901-2.	1902-3.
Ottawa	Ottawa, City	75	76	76	...	...	...	32	32	32	9	8	7	.....	.....	3	.....	.....	.....	1	1	.....
North Oxford...	East Nissouri	2	2	2	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Blandford	1	1	1	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	East Zorra	3	3	3	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Embro	2	2	2	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	West Zorra	1	1	...	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Woodstock	12	12	12	...	...	...	2	2	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Blenheim	6	6	5	...	...	...	...	...	...	.....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....
South Oxford...	Ingersoll	8	8	8	...	...	...	2	2	2	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....
	Tilsonburg	4	4	4	...	...	...	1	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Norwich, Village	3	3	3	...	...	...	...	...	...	.....	.....	.....	2	1	1	.....	.....	.....	1	.....	.....
	North Oxford	2	2	2	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	North Norwich	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	South Norwich	2	2	2	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Dereham	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	West Oxford	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	East Oxford	1	1	1	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1900-1.	1901-2.	1902-3.	Removals. 1900-1.	1901-2.	1902-3.	Totals. 1900-1.	1901-2.	1902-3.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1900-1. $ ¢	1901-2. $ ¢	1902-3. $ ¢	Proportion thereof paid to municipalities. 1900-1. $ ¢	1901-2. $ ¢	1902-3. $ ¢	Amounts imposed by municipal by-laws in excess of statutory duties. 1900-1. $ ¢	1901-2. $ ¢	1902-3. $ ¢
Ottawa	Ottawa, City	11	7	17	3	3	.	131	124	135	48,378 75	48,157 50	48,278 75	16,321 41	16,063 33	15,398 34	9,150 00	9,250 00	9,275 00
North Oxford	East Nissouri	2	1	..	.	.	.	4	3	2	200 00	190 00	180 00	62 32	56 58	48 00	.....	.....	.....
	Blandford	..	1	..	.	.	.	1	2	1	100 00	110 00	100 00	36 71	40 47	34 00	10 00	10 00	10 00
	East Zorra	..	.	1	.	.	.	3	3	4	270 00	270 00	320 00	80 13	78 34	92 00	.....	.....	.....
	Embro	1	.	..	.	.	.	3	3	2	330 00	320 00	340 00	137 87	132 23	136 00	80 00	80 00	80 00
	West Zorra	..	3	..	.	.	.	2	2	1	100 00	90 00	.....	31 16	26 11	.....	.....	.....	.....
	Woodstock	1	.	4	.	2	.	18	17	18	3,890 00	3,880 00	4,720 00	2,227 53	2,210 96	2,000 00	1,680 00	1,680 00	1,400 00
	Blenheim	2	.	2	.	.	.	6	6	8	600 00	600 00	545 00	220 25	216 68	186 50	60 00	60 00	52 50
South Oxford	Ingersoll	3	5	..	.	.	.	13	16	10	2,800 00	2,815 35	2,771 00	1,571 34	1,552 31	1,490 34	1,200 00	1,869 10	1,200 00
	Tilsonburg	..	2	1	.	.	.	5	7	6	1,450 00	1,370 00	1,390 00	801 81	769 86	746 67	600 00	600 00	600 00
	Norwich, Village	..	1	1	.	.	.	6	5	5	702 00	595 00	595 00	328 45	273 51	263 34	234 00	195 00	195 00
	North Oxford	3	.	..	.	.	.	4	2	2	300 00	260 00	260 00	144 58	125 96	120 00	80 00	40 00	80 00
	North Norwich	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	South Norwich	1	.	1	.	.	.	3	2	3	190 00	180 00	190 00	52 47	45 96	43 34	.....	.....	.....
	Dereham	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	50 00	.....	.....	16 67	.....	.....	.....
	West Oxford	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	East Oxford	..	.	..	.	.	.	1	1	1	90 00	90 00	90 00	24 22	22 98	20 00	.....	.....	.....

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary. 1900-1.	1901-2.	1902-3.	Tavern. Beer and Wine. 1900-1.	1901-2.	1902-3.	Shop. 1900-1.	1901-2.	1902-3.	Wholesale. 1900-1.	1901-2.	1902-3.	Extended Tavern. 1900-1.	1901-2.	1902-3.	Extended Shop. 1900-1.	1901-2.	1902-3.	Six Months. 1900-1.	1901-2.	1902-3.
Parry Sound East.....	Nipissing	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Chapman	2	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Himsworth, North	2	1	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Parry	5	5	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Machar	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Sundridge	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Burk's Falls	3	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Himsworth, South	5	5	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	McMurrich	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Unorganized Territory	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Parry Sound West.....	McKellar	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Christie	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	†1	...
	Parry Sound	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	*	...	...
	Foley	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Humphrey	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	†2	...
	Hagerman	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	*	...	†2
	Unorganized Territory	6	5	*6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...
Peel.....	Brampton	5	5	5	1	1	1	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...
	Chinguacousy	6	6	6	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Toronto, Township	9	9	9	1	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...
	Toronto, Gore	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Streetsville	2	2	2	...	...	...	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...
	Caledon	9	9	9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

*One issued in 1901-2. † Beer and Wine.

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1900-1.	1901-2.	1902-3.	Removals 1900-1.	1901-2.	1902-3.	Totals. 1900-1.	1901-2.	1902-3.	Amounts received for provincial licenses transfers, removals and fines in each municipality. 1900-1.	1901-2.	1902-3.	Proportions thereof paid to municipalities. 1900-1.	1901-2.	1902-3.	Amounts imposed by municipal by-laws in excess of statutory duties. 1900-1.	1901-2.	1902-3.	Remarks.
											$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	
Parry Sound East...	Nipissing	.	.	.	.	.	.	1	1	1	100 00	100 00	100 00	37 96	30 00	34 00	10 00	10 00	10 00	
	Chapman	.	.	.	.	.	.	2	1	1	200 00	100 00	100 00	75 92	30 00	34 00	20 00	10 00	10 00	
	Himsworth, North	.	.	.	.	.	.	2	1	2	230 00	165 00	280 00	105 92	61 67	118 00	50 00	25 00	50 00	
	Parry	1	.	2	.	.	3	7	5	10	487 50	470 00	520 00	156 10	106 67	148 00	.....	.....	.....	
	Machar	.	.	.	.	.	.	1	1	1	90 00	90 00	90 00	27 96	20 00	24 00	.....	.....	.....	
	Sundridge	.	1	1	.	.	.	1	2	2	120 00	130 00	130 00	27 96	23 33	28 00	.....	.....	.....	
	Burk's Falls	.	.	.	.	.	.	3	3	3	370 00	360 00	370 00	88 52	60 00	76 00	.....	.....	.....	
	Himsworth, South	1	3	.	.	.	.	6	8	5	600 00	580 00	550 00	263 09	210 00	220 00	100 00	100 00	100 00	
	McMurrich	.	.	1	.	.	.	1	1	2	90 00	100 00	100 00	27 96	23 34	28 00	.....	.....	.....	
	Unorganized Territory	.	.	.	.	.	.	1	1	1	90 00	90 00	90 00	.....	.....	.....	.....	.....	.....	Payable to Province less proportion of expenses.
	Unexpended, 1901-2	.	.	.	.	.	.	.....	.....	.....	.....	.....	88 67	.....	.....	.....	.....	.....	.....	
Parry Sound West.	McKellar	.	.	.	.	.	.	1	1	1	90 00	110 00	90 00	26 36	26 67	20 00	.....	.....	.....	
	Christie	.	.	.	.	.	.	4	3	2	212 50	272 50	180 00	63 70	68 33	40 00	.....	.....	.....	
	Parry Sound	.	.	.	.	.	.	2	2	2	940 00	940 00	1,060 00	510 29	493 34	533 33	640 00	640 00	640 00	
	Foley	.	.	.	.	.	.	1	1	1	200 00	200 00	200 00	136 36	130 00	130 00	110 00	110 00	110 00	
	Humphrey	.	.	.	.	.	.	3	3	3	135 00	135 00	135 00	39 53	30 00	30 00	.....	.....	.....	
	Hagerman	.	.	.	.	.	.	1	1	1	90 00	90 00	90 00	26 36	20 00	20 00	.....	.....	.....	
	Unorganized Territory	.	.	1	.	.	.	7	5	8	805 00	450 00	740 00	.....	.....	.....	.....	.....	.....	
	Unexpended, 1901-2	.	.	.	.	.	.	.....	.....	.....	.....	.....	11 93	.....	.....	.....	.....	.....	.....	Payable to Province less proportion of expenses.
Peel.	Brampton	.	.	1	.	.	.	7	7	8	1,150 00	1,170 00	1,190 00	408 21	417 41	436 33	175 00	175 00	175 00	
	Chinguacousy	.	.	3	.	.	.	7	7	10	585 00	585 00	625 00	174 91	175 08	200 67	.....	.....	.....	
	Toronto, Township	1	1	.	.	.	.	11	10	10	955 00	888 00	898 75	328 06	302 24	314 59	50 00	45 00	46 25	
	Toronto, Gore	.	.	.	.	.	.	1	1	1	90 00	90 00	90 00	26 91	26 95	28 00	.....	.....	.....	
	Streetsville	.	.	1	.	.	.	3	3	4	430 00	450 00	440 00	150 73	159 81	158 67	70 00	70 00	70 00	
	Caledon	.	.	.	.	.	.	9	9	9	810 00	810 00	860 00	242 18	242 41	275 33	.....	.....	.....	
	Unexpended, 1901-2	.	.	.	.	.	.	.....	.....	.....	.....	.....	68 21	.....	.....	.....	.....	.....	.....	

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipalities.	Tavern. Ordinary. 1900-1.	1901-2.	1902-3.	Tavern. Beer and Wine. 1900-1.	1901-2.	1902-3.	Shop. 1900-1.	1901-2.	1902-3.	Wholesale. 1900-1.	1901-2.	1902-3.	Extended Tavern. 1900-1.	1901-2.	1902-3.	Extended Shop. 1900-1.	1901-2.	1902-3.	Six Months. 1900-1.	1901-2.	1902-3.
North Perth	Mornington	9	9	9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Ellice	5	5	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Wallace	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Elma	4	4	4	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Listowel	4	4	4	...	...	...	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...
	Stratford	16	16	16	...	...	...	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...
	North Easthope	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Milverton	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
South Perth	South Easthope	6	6	6	...	...	...	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...
	Fullarton	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Mitchell	4	4	4	...	...	...	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...
	Hibbert	2	2	2	...	...	...	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...
	Downie	4	4	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	St. Mary's	6	6	6	...	...	...	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...
	Blanshard	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Logan	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

Schedule C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1900-1.	1901-2.	1902-3.	Removals 1900-1	1901-2	1902-3.	Totals. 1900-1.	1901-2.	1902-3.	Amounts received for provincial licenses, transfers, removals and fines in each municipality. 1900-1.	1901-2.	1902-3.	Proportion thereof paid to municipalities. 1900-1.	1901-2.	1902-3.	Amounts imposed by municipal by-laws in excess of statutory duties. 1900-1.	1901-2.	1902-3.	Remarks.
											$ c	$ c	$ c	$ c	$ c	$ c	$ c	$ c	$ c	
North Perth....	Mornington	1	2	.	.	.	.	10	11	9	820 00	830 00	727 50	281 82	287 00	258 66	.....	.....	.....	
	Ellice	1	.	1	.	.	.	6	5	6	460 00	450 00	542 50	158 84	114 33	194 67	.....	.....	.....	
	Wallace	.	.	1	.	.	.	1	1	2	90 00	90 00	100 00	30 75	28 00	37 33	.....	.....	.....	
	Elma	.	1	.	.	.	.	4	5	5	360 00	370 00	405 00	122 97	116 66	144 00	.....	.....	.....	
	Listowel	1	1	1	.	.	.	6	6	6	1,250 00	1,260 00	1,270 00	709 09	686 00	719 34	490 00	490 00	490 00	
	Stratford	7	2	4	.	.	.	25	20	22	5,705 00	5,590 02	6,000 00	2,412 00	2,270 02	2,605 33	1,655 00	1,400 02	1,400 00	
	North Easthope	.	.	.	.	.	.	2	2	2	180 00	180 00	180 00	61 49	56 00	64 00	.....	.....	.....	
	Milverton	.	.	.	.	.	.	2	2	2	360 00	360 00	360 00	181 49	176 00	184 00	120 00	120 00	120 00	
	Unexpended, 1901-2	.	.	.	.	.	.	.	.	.	.....	.....	216 25	.....	.....	.....	.....	.....	.....	
South Perth....	South Easthope	.	.	.	.	.	.	7	7	7	630 00	630 00	676 00	187 89	189 25	225 58	.....	.....	.....	
	Fullarton	1	.	.	.	.	.	3	2	2	190 00	226 00	180 00	58 16	74 80	65 76	.....	.....	.....	
	Mitchell	.	1	.	.	.	.	5	6	5	1,127 00	1,135 00	1,254 00	554 84	559 75	651 01	375 00	375 00	375 00	
	Hibbert	.	.	.	.	.	.	3	3	3	310 00	270 00	270 00	98 41	81 11	85 13	.....	.....	.....	
	Downie	.	.	1	.	.	.	4	4	5	370 00	360 00	424 00	111 83	108 15	154 59	.....	.....	.....	
	St. Mary's	1	1	1	.	.	.	9	9	9	1,730 00	1,740 00	1,754 00	799 73	806 41	839 07	500 00	500 00	500 00	
	Blanshard	.	.	.	.	.	.	.	.	.	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Logan	1	.	.	.	.	.	3	2	2	210 00	180 00	180 00	67 10	54 08	56 76	.....	.....	.....	
	Unexpended, 1901-2	.	.	.	.	.	.	.	.	.	.....	.....	49 43	.....	.....	.....	.....	.....	.....	

SCHEDULE C.—Comparative Statement by municipalities showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary. 1900-1.	Tavern. Ordinary. 1901-2.	Tavern. Ordinary. 1902-3.	Tavern. Beer and Wine. 1900-1.	Tavern. Beer and Wine. 1901-2.	Tavern. Beer and Wine. 1902-3.	Shop. 1900-1.	Shop. 1901-2.	Shop. 1902-3.	Wholesale. 1900-1.	Wholesale. 1901-2.	Wholesale. 1902-3.	Extended tavern. 1900-1.	Extended tavern. 1901-2.	Extended tavern. 1902-3.	Extended shop. 1900-1.	Extended shop. 1901-2.	Extended shop. 1902-3.	Six months. 1900-1.	Six months. 1901-2.	Six months. 1902-3.
East Peterborough.	Asphodel	1	1	1																		
	Dummer	1	1	1																1	1	1
	Otonabee	2	2	2																		
	Burleigh	1	2	1																1		1
	Norwood	2	2	2																		
	Belmont and Methuen																					
	Havelock	3	3	3																		
	Chandos																					
West Peterborough.	Smith	4	4	4																		
	Lakefield	3	2	2																		
	Peterborough	19	19	19				3	3	3	1	1	1									
	North Monoghan																					
	Ennismore																					
	Ashburnham	2	2	2				2	2	2												
	Harvey																					
Port Arthur and Fort William.	Neebing	1	1	1																		
	Fort William	9	9	9				2	3	3				1						1		
	Port Arthur	8	9	11				2	2	2											1	1
	Schreiber			2																		
	Unorganized Territory	7	7	6				1	1	1												

Schedule C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1900-1.	1901-2.	1902-3.	Removals. 1900-1.	1901-2.	1902-3.	Totals. 1900-1.	1901-2.	1902-3.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1900-1.	1901-2.	1902-3.	Proportion thereof paid to municipalities. 1900-1.	1901-2.	1902-3.	Amounts imposed by municipal by-laws in excess of statutory duties. 1900-1.	1901-2.	1902-3.	Remarks.
											$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	
East Peterborough.	Asphodel	.	.	1	.	.	.	1	1	1	90 00	90 00	100 00	7 71	18 25	16 00	.....	.....	.....	
	Dummer	.	.	.	.	.	.	2	2	2	135 00	135 00	135 00	11 56	27 37	12 00	.....	.....	.....	
	Otonabee	.	.	.	.	.	.	2	2	2	200 00	180 00	180 00	17 98	36 49	24 00	.....	.....	.....	
	Burleigh	.	.	1	.	.	.	2	2	3	135 00	180 00	195 00	11 56	36 49	32 00	.....	.....	.....	
	Norwood	.	1	2	.	.	.	2	3	4	520 00	530 00	580 00	295 40	319 53	312 00	280 00	280 00	280 00	
	Belmont and Methuen	.	.	.	.	.	.	.	.	.	.....	200 00	.....	.....	60 83	.....	.....	.....	.....	
	Havelock	.	1	1	.	.	.	3	4	4	700 00	670 00	690 00	328 25	357 78	336 00	300 00	300 00	300 00	
	Chandos	.	.	.	.	.	.	.	.	.	.....	50 00	.....	.....	15 20	.....	.....	.....	.....	
West Peterborough.	Smith	.	.	.	.	.	.	4	4	4	440 00	360 00	360 00	158 00	112 00	120 00	.....	.....	.....	
	Lakefield	.	.	.	.	.	.	3	2	2	646 00	400 00	400 00	351 66	216 00	220 00	240 00	160 00	160 00	
	Peterborough	6	1	1	.	.	.	29	24	24	6,250 00	6,220 00	6,200 00	3,613 23	3,545,33	3 600 00	2,640 00	2,640 00	2,640 00	
	North Monaghan	.	.	.	.	.	.	.	.	.	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Ennismore	.	.	.	.	.	.	.	.	.	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Ashburnham	.	.	.	.	.	.	4	4	4	800 00	800 00	800 00	438 57	432 00	440 00	320 00	320 00	320 00	
	Harvey	.	.	.	.	.	.	.	.	.	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Unexpended, 1901-2	.	.	.	.	.	.	.	.	.	.....	.....	91 51	.....	.....	.....	.....	.....	.....	
Port Arthur and Fort William.	Neebing	.	.	1	.	.	.	1	1	2	90 00	90 00	100 00	29 84	28 00	32 67	.....	.....	.....	
	Fort William	1	1	.	.	1	1	14	14	13	3,061 67	3,155 00	3,165 00	1,770 71	1,781,33	789 00	1,301 68	1,320 00	1,320 00	
	Port Arthur	1	1	1	.	1	1	11	14	14	3,152 00	3,300 00	3,995 00	1,822 50	1,900,33	287 34	1,200 00	1,380 00	1,620 00	
	Schreiber	.	.	.	.	.	.	.	.	.	.....	.....	270 00	.....	.....	135 34	.....	.....	70 00	
	Unorganized Territory	2	1	1	.	.	.	10	10	8	800 00	752 50	610 00	.....	.....	.....	.....	.....	.....	*
	Unexpended, 1901-2	.	.	.	.	.	.	.	.	.	.....	.....	83 03	.....	.....	.....	.....	.....	.....	

Payable to Province less proportion of expenses.

SCHEDULE C.—Comparative statements by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary 1900-1.	Tavern. Ordinary 1901-2.	Tavern. Ordinary 1902-3.	Tavern. Beer and Wine. 1900-1.	Tavern. Beer and Wine. 1901-2.	Tavern. Beer and Wine. 1902-3.	Shop. 1900-1.	Shop. 1901-2.	Shop. 1902-3.	Wholesale. 1900-1.	Wholesale. 1901-2.	Wholesale. 1902-3.	Extended Tavern. 1900-1.	Extended Tavern. 1901-2.	Extended Tavern. 1902-3.	Extended Shop. 1900-1.	Extended Shop. 1901-2.	Extended Shop. 1902-3.	Six Months. 1900-1.	Six Months. 1901-2.	Six Months. 1902-3.
Prescott	South Plantagenet	7	6	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
	East Hawkesbury	6	6	6	...	...	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...
	Longueuil	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	North Plantagenet	10	10	10	...	...	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...
	Caledonia	2	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	2	...
	Alfred	5	6	6	...	...	...	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...
	West Hawkesbury	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Hawkesbury	5	5	8	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...
	L'Orignal	3	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Vankleek Hill	4	4	4	...	...	...	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...
Prince Edward	Picton	6	6	6	...	...	...	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...
	South Marysburg	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Wellington	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Sophiasburg	1	1	1	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	* 1	*1	*1
	Hillier	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Ameliasburg	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Hallowell	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	North Marysburg	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

*Beer and Wine.

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1900-1.	1901-2.	1902-3.	Removals 1900-1.	1901-2.	1902-3.	Totals. 1900-1.	1901-2.	1902-3.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1900-1. $ ¢	1901-2. $ ¢	1902-3. $ ¢	Proportion thereof paid to municipalities. 1900-1. $ ¢	1901-2. $ ¢	1902-3. $ ¢	Amounts imposed by municipal by-laws in excess of statutory duties. 1900-1. $ ¢	1901-2. $ ¢	1902-3. $ ¢	Remarks.
Prescott....	South Plantagenet	3	.	.	.	.	.	10	6	6	660 00	540 00	495 00	230 15	187 43	165 00	.....	.....	.....	
	East Hawkesbury	1	3	.	.	.	.	8	10	6	640 00	660 00	540 00	219 93	234 29	180 00	.....	.....	.....	
	Longueuil	.	.	.	.	.	.	1	1	1	90 00	90 00	90 00	30 69	31 23	30 00	.....	.....	.....	
	North Plantagenet	3	.	3	.	.	.	14	11	13	1,090 00	1,000 00	1,090 00	388 71	348 83	395 00	.....	.....	.....	
	Caledonia	.	.	1	.	.	.	4	5	4	280 00	360 00	280 00	97 17	124 96	95 00	.....	.....	.....	
	Ifred	.	1	2	.	.	.	5	8	9	450 00	640 00	670 00	153 43	223 87	230 00	.....	.....	.....	
	West Hawkesbury	.	.	.	.	.	.	.	.	.	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Hawkesbury	1	.	1	.	.	.	6	5	11	1,280 00	1,380 00	2,470 00	719 93	775 92	1,335 00	500 00	500 00	900 00	
	L'Orignal	.	.	.	.	.	.	3	3	3	360 00	360 00	360 00	92 06	93 72	90 00	.....	.....	.....	
	Vankleek Hill	3	1	2	.	.	.	9	7	8	1,230 00	1,210 00	1,220 00	560 85	555 11	550 00	300 00	300 00	300 00	
Prince Edward..	Picton	3	.	2	.	.	.	11	8	10	2,250 00	2,180 00	2,100 00	1,194 78	1,136 00	1,141 33	960 00	960 00	960 00	
	South Marysburg	.	.	.	.	.	.	.	.	.	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Wellington	.	.	.	.	.	.	2	2	2	350 00	350 00	370 00	148 59	142 00	147 33	110 00	110 00	110 00	
	Sophiasburg	.	.	.	.	.	.	3	3	3	157 50	157 50	157 50	33 77	28 00	28 00	.....	.....	.....	
	Hallier	.	.	.	.	.	.	1	1	1	90 00	90 00	90 00	19 30	16 00	16 00	.....	.....	.....	
	Ameliasburg	.	.	.	.	.	.	1	1	1	90 00	90 00	90 00	19 29	16 00	16 00	.....	.....	.....	
	Hallowell	.	.	.	.	.	.	.	.	.	.....	50 00	.....	.....	13 34	.....	.....	.....	.....	
	North Marysburg	.	.	.	.	.	.	.	.	.	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Unexpended, 1901-2	.	.	.	.	.	.	.	.	.	.....	.....	10 27	.....	.....	.....	.....	.....	.....	

*Local option.

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary. 1900-1.	1901-2.	1902-3.	Tavern. Beer and Wine. 1900-1.	1901-2.	1902-3.	Shop. 1900-1.	1901-2.	1902-3.	Wholesale. 1900-1.	1901-2.	1902-3.	Extended Tavern. 1900-1.	1901-2.	1902-3.	Extended Shop. 1900-1.	1901-2.	1902-3.	Six Months. 1900-1.	1901-2.	1902-3.
Rainy River *East	Van Horne	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Rat Portage	10	...	...	...	...	...	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Keewatin	2	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Unorganized Districts	8	7	7	...	...	...	1	1	1	...	...	...	...	...	...	...	...	...	...	...	1
Rainy River West	Rat Portage	...	9	7	...	...	...	...	4	4	...	...	...	...	...	...	...	...	...	...	1	*1
	Keewatin	...	2	2	...	...	...	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...
Rainy River South	Barwick, Rosebury, etc.	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Emo	1	1	2	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...
	McIrvine	3	3	4	...	...	...	2	2	1	...	...	...	...	...	...	...	...	1	...	...	...
	Unorganized Districts	14	10	14	...	...	...	...	...	1	...	...	...	...	...	1	...	...	...	...	...	...
	Chappell	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
North Renfrew	Bromley	3	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Pembroke	9	9	9	...	...	...	3	3	3	...	...	...	...	...	...	...	...	...	...	...	...
	Ross	2	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Westmeath	4	4	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Wilberforce	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Head, Maria and Clara	3	3	4	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...
	Petawawa	...	1	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Ralph, Buch'n & Wylie	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Village of Cobden	...	2	2	...	...	...	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...

*1901-2 Payment.

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1900-1.	1901-2.	1902-3.	Removals. 1900-1.	1901-2.	1902-3.	Totals. 1900-1.	1901-2.	1902-3.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1900-1.	1901-2.	1902-3.	Proportion thereof paid to municipalities. 1900-1.	1901-2.	1902-3.	Amounts imposed by municipal by-laws in excess of statutory duties. 1900-1.	1901-2.	1902-3.	Remarks.
											$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	
Rainy River *East....	Van Horne	.	.	.	.	.	.	2	2	2	180 00	180 00	180 00	59 97	16 00	56 00	.....	.....	.....	
	Rat Portage	1	.	.	.	.	.	15	.	.	4,380 00	.....	.....	2,539 65	.....	.....	2,100 00	.....	.....	
	Keewatin	.	.	.	.	.	.	3	.	.	600 00	.....	.....	419 95	.....	.....	330 00	.....	.....	
	Unorganized	1	1	.	.	.	.	10	10	13	870 00	775 00	865 00	.....	.....	.....	.....	.....	.....	
	Unexpended, 1901-2	.	.	.	.	.	.	.	.	.	.....	.....	177 26	.....	.....	.....	.....	.....	.....	
Rainy River West.....	Rat Portage	.	2	1	.	.	.	.	16	13	.....	4,070 00	3,485 00	.....	2,262 50	1,934 50	.....	2,025 00	1,725 00	
	Keewatin	.	.	1	.	.	.	.	3	4	.....	600 00	610 00	.....	402 00	406 00	.....	330 00	330 00	
	Unexpended, 1901-2	.	.	.	.	.	.	.	.	.	.....	.....	51 30	.....	.....	.....	.....	.....	.....	
Rainy River South	Barwick, Rosebury, etc.....	1	.	.	.	.	.	2	.	.	100 00	.....	.....	33 47	.....	.....	.....	.....	.....	
	Emo	.	1	1	.	.	.	1	2	4	90 00	100 00	340 00	28 69	30 64	136 00	.....	.....	60 00	
	McIrvine	.	1	1	.	.	.	5	6	7	905 00	960 00	1,027 50	556 65	635 68	663 00	375 00	500 00	525 00	
	Unorganized Districts	2	1	4	.	.	.	16	11	20	1,480 00	1,475 00	1,532 50	.....	.....	.....	.....	.....	.....	
	Chappell	.	.	2	.	.	.	.	1	3	.....	90 00	110 00	.....	26 27	32 00	.....	.....	.....	
	Unexpended, 1901-2	.	.	.	.	.	.	.	.	.	.....	420 00	6 57	.....	.....	.....	.....	.....	.....	
North Renfrew.	Bromley	.	.	.	.	.	.	3	3	3	400 00	410 00	360 00	196 60	204 77	162 00	90 00	90 00	90 00	
	Pembroke	1	.	.	.	.	.	13	12	12	2,460 00	2,400 00	2,525 00	1,094 23	1,079 00	1,034 00	600 00	600 00	600 00	
	Ross	.	.	.	.	.	.	3	.	.	420 00	.....	.....	237 23	.....	.....	150 00	.....	.....	
	Westmeath	.	.	.	.	.	.	4	4	4	415 00	400 00	485 00	163 53	159 75	170 00	40 00	40 00	40 00	
	Wilberforce	.	.	.	.	.	.	2	2	2	180 00	205 00	180 00	58 15	72 37	48 00	.....	.....	.....	
	Head, Maria and Clara	.	.	.	.	.	.	3	4	4	270 00	292 50	360 00	87 23	97 29	96 00	.....	.....	.....	
	Petawawa	.	.	.	.	.	.	1	1	.	45 00	90 00	.....	14 60	29 25	.....	.....	.....	.....	
	Rolph, Buch'n and Wylie...	.	.	.	.	.	.	1	1	1	90 00	90 00	90 00	29 09	29 95	24 00	.....	.....	.....	
	Village of Cobden	.	.	.	.	.	.	.	3	.	.....	570 00	420 00	.....	224 65	132 00	.....	60 00	60 00	

* Rainy River North Divided into Rainy River East and West, 1901-2.

* Payable wholly to the Province, less expenses.

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary.			Tavern. Beer and Wine.			Shop.			Wholesale.			Extended Tavern.			Extended Shop.			Six Months.		
		1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1901-2.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-4.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.
South Renfrew.	Eganville	3	3	3	...	...	...	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...
	McNabb	3	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Renfrew	6	6	6	...	...	...	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...
	Grattan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Brougham	1	1	1	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Brudenell and Lyndoch	...	...	...	1	2	1	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...
	Arnprior	7	12	12	...	...	...	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...
	Radcliffe and Raglan	2	7	7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Griffith and Matawachan	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...
	Bagot and Blithfield	3	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Admaston	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Jones	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Hagarty, etc	6	5	5	...	...	...	3	3	4	...	...	...	...	1	...	...	...	...	...	...	...
	Sebastopol	...	...	...	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Horton	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Unorganized Territory	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Russel	Cambridge	6	6	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Russell	7	7	7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Clarence	8	8	8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Gloucester	13	12	12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Cumberland	7	7	7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1
	Osgoode	6	6	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Rockland	3	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Cassleman	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

SCHEDULE C.—*Continued.*

License District.	Municipalities.	Licenses transferred and removed. Transfers. 1900-1.	1901-2.	1902-3.	Removals. 1900-1.	1901-2.	1902-3.	Totals. 1900-1.	1901-2.	1902-3.	Amount received for provincial licenses, transfers, removals and fines in each municipality. 1900-1.	1901-2.	1902-3.	Proportion thereof paid to each municipality. 1900-1.	1901-2.	1902-3.	Amounts imposed by municipal by-laws in excess of statutory duties. 1900-1.	1901-2.	1902-3.	Remarks.
											$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	
South Renfrew.	Eganville	.	.	.	.	.	.	5	5	5	825 00	825 00	825 00	364 58	356 40	358 33	225 00	225 00	225 00	
	McNabb	1	1	.	.	.	.	4	4	3	310 00	330 00	310 00	118 41	121 97	114 44	30 00	30 00	30 00	
	Renfrew	.	1	.	.	.	.	8	9	8	1,700 00	1,690 00	1,740 00	787 09	764 67	791 12	480 00	480 00	480 00	
	Grattan	.	.	.	.	.	.	.	.	.	.	50 00	.	.	21 90	.	.	.	.	
	Brougham	.	.	.	.	.	.	2	2	2	155 00	135 00	135 00	51 08	39 42	40 01	.	.	.	
	Brudenell and Lyndoch	.	.	.	.	.	.	2	3	2	135 00	180 00	135 00	41 87	52 56	40 00	.	.	.	
	Arnprior	.	.	1	.	.	.	9	9	10	2,215 00	2,305 00	2,180 00	1,122 47	1,138 23	1,088 89	720 00	720 00	720 00	
	Radcliffe and Raglan	.	.	.	.	.	.	2	2	2	200 00	230 00	180 00	65 14	74 46	53 34	.	.	.	
	Griffith and Matawatchan	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	
	Bagot and Blithfield	.	.	.	.	.	.	3	4	3	330 00	270 00	290 00	111 67	78 84	88 89	.	.	.	
	Admaston	.	.	.	.	.	.	1	1	1	90 00	90 00	90 00	27 91	26 28	26 68	.	.	.	
	Jones	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	
	Hagarty, etc	3	1	1	.	.	.	12	11	10	860 00	795 00	880 00	274 52	240 87	271 13	.	.	.	
	Sebastopol	.	.	.	.	.	.	1	1	1	45 00	45 00	45 00	13 97	13 14	13 33	.	.	.	
	Horton	.	.	.	.	.	.	.	.	.	.	25 00	.	.	10 95	.	.	.	.	
	Unorganized Territory	.	.	.	.	.	.	.	.	.	160 00	.	.	.	.	.	.	.	.	
	Unexpended, 1901-2	.	.	.	.	.	.	.	.	.	.	.	103 74	.	.	.	.	.	.	Payable wholly to the Province, less expenses.
Russell	Cambridge	1	.	.	.	.	.	7	6	6	550 00	540 00	495 00	187 31	180 00	165 00	.	.	.	
	Russell	2	.	3	.	.	.	9	7	10	650 00	630 00	660 00	222 75	210 00	225 00	.	.	.	
	Clarence	.	.	3	.	.	.	8	8	11	720 00	720 00	820 00	243 00	240 00	290 00	.	.	.	
	Gloucester	4	.	3	.	.	.	17	13	16	1,210 00	1,125 00	1,255 00	415 11	375 00	440 00	.	.	.	
	Cumberland	2	.	1	.	.	.	9	7	7	650 00	630 00	550 00	222 75	210 00	185 00	.	.	.	
	Osgoode	.	.	.	.	.	.	6	6	6	730 00	690 00	740 00	352 49	330 00	355 00	150 00	150 00	150 00	
	Rockland	.	.	.	.	.	.	3	3	3	425 00	405 00	405 00	146 25	135 00	135 00	45 00	45 00	45 00	
	Cassel'man	1	.	.	.	.	.	3	2	2	250 00	240 00	240 00	65 81	60 00	60 00	.	.	.	

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipalities.	Tavern						Shop.			Wholesale.			Extended tavern.			Extended shop.			Six months.		
		Ordinary.			Beer and wine.																	
		1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.
St. Catharines City.		22	21	24	....	....	....	2	2	2	.....	....	.....	3	.....	.....	.....	.....	.....	.....	1	1
Centre Simcoe...	Barrie	12	12	11	....	....	....	1	1	1	.....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....
	Floss	3	3	2	....	....	....	.	.	.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Sunnidale	4	4	4	....	....	....	.	.	.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Tiny	1	1	1	....	....	....	.	.	.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Vespra	....	....	....	1	1	1	.	.	.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed.						Totals.			Amounts received for provincial licenses, transfers, removals, and fines in each municipality.			Proportion thereof paid to municipalities.			Amounts imposed by municipal by-laws in excess of statutory duties.			Remarks.
		Transfers.			Removals															
		1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	
											$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	
St. Catharines, City		4	4	2	.	.	.	31	28	29	7,041 25	6,680 00	7,570 00	2,557 98	2,375 00	2,691 67	1,237 50	1,175 00	1,325 00	
Centre Simcoe	Barrie	3	2	5	.	.	.	16	15	18	3,355 00	3,450 00	3,187 50	1,721 60	1,713 33	1,519 67	1,300 00	1,300 00	1,225 00	
	Sunnidale	1	.	.	.	.	.	4	2	2	310 00	290 00	200 00	99 95	90 00	52 00	20 00	20 00	20 00	
	Floss	1	1	.	.	.	.	5	5	4	430 00	390 00	360 00	114 14	90 00	64 00	.....	.....	.....	
	Tiny	.	.	.	.	.	.	2	1	1	90 00	90 00	90 00	22 09	20 00	16 00	.....	.....	.....	
	Vespra	.	.	.	.	.	.	1	1	1	45 00	45 00	95 00	11 04	10 00	21 34	.....	.....	.....	

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipalities.	Tavern.						Shop.			Wholesale.			Extended tavern.			Extended shop.			Six months.		
		Ordinary.			Beer and wine.																	
		1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.
East Simcoe ..	Orillia, Township	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Oro	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Tay	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Medonte	7	7	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Penetanguishene	4	4	4	...	...	...	...	1	1	1	...	...	...	...	...	...	...	...	...	...	...
	Orillia, Town	7	8	8	...	...	...	...	1	1	1	...	...	...	...	...	...	...	...	1*	1*	1*
	Midland	4	4	4	...	...	...	...	1	1	1	...	...	...	...	...	...	...	...	...	...	...
West Simcoe ..	Essa	4	4	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Nottawasaga	5	5	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Stayner	3	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Collingwood, Town	8	8	8	...	...	...	...	1	1	1	...	...	...	...	...	...	...	...	...	...	...
	Toss orontio	4	4	4	...	...	...	...	2	2	2	...	...	...	...	...	...	...	...	...	...	...
	Alliston	4	4	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Creemore	3	3	3	...	...	...	...	1	1	1	...	...	...	...	...	...	...	...	...	...	...
Stormont..	Osnabruck	7	7	7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Finch	5	5	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Roxborough	6	6	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

* Four months.

SCHEDULE C.—*Continued.*

License District.	Municipalities.	Licenses transferred and removed.						Totals.			Amounts received for provincial licenses, transfers, removals and fines in each municipality.			Proportion thereof paid to municipalities.			Amounts imposed by municipal by-laws in excess of statutory duties.			Remarks.
		Transfers.			Removals															
		1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	
											$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	
East Simcoe.	Orillia, Township	.	.	.	.	.	.	1	1	1	90 00	90 00	90 00	28 89	26 41	28 00				
	Oro	.	1	.	.	.	.	1	2	1	100 00	110 00	100 00	38 89	40 82	38 00	10 00	10 00	10 00	
	Tay	.	.	.	.	.	.	2	2	2	210 00	220 00	210 00	87 79	87 23	86 00	30 00	30 00	30 00	
	Medonte	2	1	1	.	.	.	2	3	2	650 00	660 00	570 00	211 77	198 09	182 00				
	Penetanguishene	.	1	2	.	.	.	8	7	8	1,390 00	1,480 00	1,390 00	784 92	806 26	778 45	570 00	570 00	570 00	
	Orillia, Town	1	2	.	.	.	.	9	11	9	2,270 00	2,490 00	2,450 00	1,320 96	1,423 37	1,425 34	960 00	1,080 00	1,080 00	
	Midland	.	.	.	.	.	1	5	5	6	1,330 00	1,250 00	1,260 00	731 02	676 08	691 34	500 00	500 00	500 00	
	Unexpended, 1901-2	.	.	.	.	.	.	.	.	.	.	.	127 46	.	.	.	.	.	.	
West Simcoe.	Essa	.	.	.	.	.	.	4	4	5	380 00	380 00	450 00	133 29	122 09	140 00				
	Nottawasaga	3	.	.	.	.	.	8	5	5	625 00	594 00	550 00	292 24	261 57	240 00	100 00	100 00	100 00	
	Stayner	.	.	.	.	.	.	4	4	4	970 00	860 00	840 00	451 20	378 45	368 00	200 00	200 00	200 00	
	Collingwood, Town	1	.	2	.	.	.	12	10	12	2,770 00	2,840 00	2,730 00	1,646 01	1,641 40	1,587 34	1,200 00	1,200 00	1,200 00	
	Tossorontio	.	1	.	.	.	.	4	5	4	380 00	410 00	360 00	133 29	136 18	112 00				
	Alliston	1	.	1	.	.	.	6	5	6	922 00	895 00	905 00	354 16	322 21	325 67	125 00	125 00	125 00	
	Creemore	.	.	.	.	.	.	3	3	3	390 00	520 00	418 02	122 28	175 57	127 08	30 00	30 00	30 02	
Stormont..	Osnabruck	2	.	2	.	.	.	9	7	9	720 00	700 00	720 00	207 04	182 00	187 33	70 00	70 00	70 00	
	Finch	.	.	3	.	.	.	5	5	8	750 00	750 00	780 00	393 43	380 00	388 01	300 00	300 00	300 00	
	Roxborough	1	.	1	.	.	.	7	6	6	760 00	750 00	655 00	325 24	306 00	263 00	210 00	210 00	175 00	
	Unexpended, 1901-2	.	.	.	.	.	.	.	.	.	.	.	72 54	.	.	.	.	.	.	

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality	Tavern.						Shop.			Wholesale.			Extended tavern.			Extended shop.			Six months.		
		Ordinary.			Beer and wine.																	
		1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.
Toronto	Toronto, City	150	150	150	....	....	....	50	50	50	5	7	5	.....	.....	.....	.....	.....	.....	*1	*1	*1
East Victoria	Omemee				....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Fenelon Falls				....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Fenelon, Township				....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Bobcaygeon				....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Somerville				....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Bexley				....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Digby	...	1	1	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Emily	...	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
West Victoria	Lindsay	9	9	9	....	....	....	1	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Woodville				....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Eldon	5	5	5	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Mariposa	...	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

* Beer and wine.

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1900-1.	1901-2.	1902-3.	Removals. 1900-1.	1901-2.	1902-3.	Totals. 1900-1.	1901-2.	1902-3.	Amounts received for provincial licenses, transfers, removals and fines in each municipality. 1900-1.	1901-2.	1902-3.	Proportion thereof paid to municipalities. 1900-1.	1901-2.	1902-3.	Amounts imposed by municipal by-laws in excess of statutory duties. 1900-1.	1901-2.	1902-3.
											$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢
Toronto....	Toronto, City	22	13	41	1	.	.	229	221	249	94,850 15	95,737 50	96,145 50	31,808 55	31,733 33	32,205 34	20050 00	20050 00	20,50 00
	Unexpended, 1901-2												221 44						
East Victoria.	Omemee	1						3	2	2	430 00	400 00	400 00	211 48	200 00	200 00	160 00	160 00	60 00
	Fenelon Falls							3	3	3	600 00	600 00	600 00	301 77	300 00	300 00	240 00	240 00	40 00
	Fenelon, Township			1				2	3	3	180 00	180 00	190 00	41 19	40 00	43 31			
	Bobcaygeon	1	1					3	3	3	410 00	390 00	390 00	191 48	183 33	183 34	140 00	140 00	40 00
	Somerville							2	2	2	220 00	200 00	200 00	68 05	60 00	60 00	20 00	20 00	20 00
	Bexley							2	2	2	180 00	180 00	180 00	41 19	40 00	40 00			
	Digby								1	1		90 00	90 00		20 00	20 00			
	Emily																		
	Unexpended, 1901-2												15 75						
West Victoria..	Lindsay	1						11	10	10	2,730 00	2,740 00	2,720 00	1,466 67	1,423 99	4,118 66	1,200 00	1,200 00	1,200 00
	Woodville		1					2	2	3	300 00	300 00	330 00	100 00	92 00	99 99	60 00	60 00	60 00
	Eldon	1	2					6	5	7	530 00	500 00	570 00	150 00	130 00	1 48 67	50 00	50 00	50 00
	*Mariposa																		
	Unexpended, 1901-2												11 56						

* Local option.

SCHEDULE C.—Comparative statement by muicipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary. 1900-1.	1901-2.	1902-3.	Tavern. Beer and wine. 1900-1.	1901-2.	1902-3.	Shop. 1900-1.	1901-2.	1902-3.	Wholesale. 1900-1.	1901-2.	1902-3.	Extended tavern. 1900-1.	1901-2.	1902-3.	Extended shop. 1900-1.	1901-2.	1902-3.	Six months. 1900-1.	1901-2.	1902-3.
North Waterloo	Waterloo Tp., N. part	5	5	5	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Woolwich	6	5	5	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Berlin	12	12	12	1	1	1	1	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Wellesley	9	9	9	...	...	...	2	2	1	.....	2	2	1	.....	.....	.....	.....	.....	.....	.....	.....
	Waterloo, Town	7	7	7	...	...	...	1	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Elmira	3	3	3	...	...	...	1	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
South Waterloo	Galt	9	9	9	...	...	...	2	2	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Preston	5	5	5	...	...	...	1	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Wilmot	14	14	14	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Waterloo Tp., S. part	5	5	5	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Hespeler	2	2	2	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	North Dumfries	2	2	2	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	New Hamburg	4	4	4	...	...	...	2	*2	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Ayr, Village	2	2	2	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

One 6 months.

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1900-1.	1901-2.	1902-3.	Removals. 1900-1.	1901-2.	1902-3.	Totals. 1900-1.	1901-2.	1902-3.	Amounts received for Provincial licenses, transfers, removals and fines in each municipality. 1900-1. $ ¢	1901-2. $ ¢	1902-3. $ ¢	Proportion thereof paid to municipalities. 1900-1. $ ¢	1901-2. $ ¢	1902-3. $ ¢	Amounts imposed by municipal by-laws in excess of statutory duties. 1900-1. $ ¢	1901-2. $ ¢	1902-3. $ ¢	Remarks.
North Waterloo.	Waterloo, Tp., N. part	.	.	.	.	.	.	5	5	5	450 00	450 00	490 00	162 01	159 78	170 00	.....	.....	.....	
	Woolwich	.	.	.	.	.	.	6	5	5	550 00	459 00	450 00	199 82	159 78	150 00	.....	.....	.....	
	Wellesley	32	1	3	.	.	.	16	15	17	1,235 00	1,225 00	1,293 00	448 28	436 75	444 00	.....	.....	.....	
	Berlin	32	3	.	.	.	.	16	16	11	2,915 00	2,965 00	2,470 00	1,388 53	1,406 09	1,165 00	735 00	735 00	660 00	
	Waterloo, Town	.	.	4	.	.	.	8	8	12	1,490 00	1,534 00	1,602 00	631 06	649 63	661 00	280 00	280 00	280 00	
	Elmira	.	.	.	.	.	.	4	4	4	480 00	480 00	480 00	129 77	127 83	120 00	.....	.....	.....	
South Waterloo	Galt	2	2	3	.	1	.	14	13	14	3,030 00	3,010 00	3,060 00	1,827 81	1,780 00	1,837 33	1,320 00	1,320 00	1,320 00	
	Preston	.	.	1	.	.	1	6	6	8	1,100 00	1,020 00	1,080 00	422 53	360 00	408 00	120 00	120 00	120 00	
	Wilmot	1	1	1	.	.	.	15	15	15	1,290 00	1,270 00	1,290 00	470 00	425 00	464 00	.....	.....	.....	
	Waterloo, Tp., S. part	.	.	.	.	.	.	5	5	5	450 00	450 00	450 00	162 07	150 00	160 00	.....	.....	.....	
	Hespeler	.	.	.	.	.	.	12	12	12	300 00	380 00	480 00	124 83	160 00	265 34	60 00	80 00	180 00	
	North Dumfries	.	.	.	.	.	.	12	12	12	220 00	220 00	220 00	104 83	100 00	104 00	40 00	40 00	40 00	
	New Hamburg	12	.	.	.	.	.	8	6	5	860 00	780 00	740 00	325 29	285 00	290 67	120 00	120 00	120 00	
	Ayr, Village	.	.	.	.	.	.	12	12	12	350 00	350 00	380 00	174 83	170 00	190 00	110 00	110 00	110 00	
	Unexpended, 1901-2	.	.	.	.	.	.	.	.	.	.....	.....	141 63	.....	.....	.....	.....	.....	.....	

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary. 1900-1.	Tavern. Ordinary. 1901-2.	Tavern. Ordinary. 1902-3.	Tavern. Beer and wine. 1900-1.	Tavern. Beer and wine. 1901-2.	Tavern. Beer and wine. 1902-3.	Shop. 1900-1.	Shop. 1901-2.	Shop. 1902-3.	Wholesale. 1900-1.	Wholesale. 1901-2.	Wholesale. 1902-3.	Extended tavern. 1900-1.	Extended tavern. 1901-2.	Extended tavern. 1902-3.	Extended shop. 1900-1.	Extended shop. 1901-2.	Extended shop. 1902-3.	Six months. 1900-1.	Six months. 1901-2.	Six months. 1902-3.
Welland ..	Niagara Falls, Town	15	14	14	...	...	...	2	3	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	*2
	Crowland	1	1	1	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Chippewa	2	2	2	...	...	...	1	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Fort Erie	3	3	3	...	...	...	1	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1
	Port Colborne	4	4	4	...	...	...	1	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	1
	Humberstone	8	8	8	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	1
	Stamford	2	2	2	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Thorold, Township	2	2	2	1	1	1	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Thorold, Town	4	4	4	...	...	...	1	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Welland	6	6	6	...	...	...	2	2	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Willoughby	2	2	2	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1
	Bertie	7	7	7	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	2	.....	1
	Niagara Falls, Village	3	3	3	...	...	...	1	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Bridgeburg	4	4	3	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	†1	1
East Wellington..	Mount Forest	5	5	5	...	...	...	1	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Elora	3	3	3	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Nichol	3	4	4	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Fergus	4	4	4	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	West Garafraxa	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Erin, Township	4	4	4	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Arthur, Township	1	1	1	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	West Luther	1	1	1	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Erin, Village	2	2	2	...	...	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

* Issued 1901-2. † Beer and wine

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1900-1.	Transfers. 1901-2.	Transfers. 1902-3.	Removals. 1900-1.	Removals. 1901-2.	Removals. 1902-3.	Totals. 1900-1.	Totals. 1901-2.	Totals. 1902-3.	Amounts received for provincial licenses, transfers, removals and fines in each municipality. 1900-1.	1901-2.	1902-3.	Proportion thereof paid to municipalities. 1900-1.	1901-2.	1902-3.	Amounts imposed by municipal by-laws in excess of statutory duties. 1900-1.	1901-2.	1902-3.	Remarks.
											$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	
Welland...	Niagara Falls Town	5	.	.	.	.	.	22	17	19	2,610 00	2,550 00	2,700 00	799 15	725 33	799 27	.....	.....	.....	
	Crowland	.	.	.	.	.	.	1	1	1	90 00	110 00	90 00	33 77	42 67	33 27	.....	.....	.....	
	Chippewa	.	1	.	.	.	.	3	4	3	520 00	530 00	520 00	261 30	261 33	259 82	160 00	160 00	160 00	
	Fort Erie	.	.	1	.	.	.	4	5	6	520 00	560 00	600 00	157 58	154 67	183 02	.....	.....	.....	
	Port Colborne	1	1	1	.	.	.	7	7	7	752 50	752 50	752 50	273 85	263 83	271 06	82 50	82 50	82 50	
	Humberstone	.	1	1	.	.	.	9	10	10	765 00	795 00	795 00	287 02	188 00	299 48	.....	.....	.....	
	Stamford	.	.	.	.	.	.	2	2	2	180 00	200 00	180 00	67 53	74 67	66 55	.....	.....	.....	
	Thorold, Township	.	.	1	.	.	.	3	3	4	225 00	225 00	235 00	84 42	80 00	88 74	.....	.....	.....	
	Thorold, Town	.	.	.	.	.	.	5	5	5	1,100 00	1,100 00	1,100 00	575 11	563 33	571 83	350 00	350 00	350 00	
	Welland	2	1	1	.	.	.	10	9	9	1,440 00	1,410 00	1,410 00	582 70	546 67	560 49	200 00	200 00	200 00	
	Willoughby	.	.	.	.	.	.	2	3	3	180 00	225 00	225 00	67 53	80 00	83 18	.....	.....	.....	
	Bertie	3	1	1	.	.	.	10	8	9	800 00	925 00	977 50	440 75	495 66	534 25	210 00	245 00	262 50	
	Niagara Falls, Village	.	.	1	.	.	.	4	4	5	500 00	500 00	512 00	146 33	138 67	150 85	.....	.....	.....	
	Bridgeburg	2	1	.	.	.	.	7	7	4	560 00	580 00	440 00	163 21	157 33	127 55	.....	.....	.....	
East Wellington...	Mount Forest	2	1	1	.	.	.	8	6	7	1,390 00	1,340 00	1,355 00	642 36	590 00	596 00	370 00	370 00	370 00	
	Elora	.	2	.	.	.	.	3	5	3	500 00	500 00	480 00	210 78	200 00	192 00	120 00	120 00	120 00	
	Nichol	.	.	1	.	.	.	3	4	5	290 00	360 00	370 00	90 78	96 00	100 00	.....	.....	.....	
	Fergus	.	.	2	.	.	.	4	4	6	810 00	800 00	840 00	433 48	416 00	432 00	320 00	320 00	320 00	
	West Garafraxa	.	.	.	.	.	.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Erin, Township	1	.	.	.	.	.	5	4	3	370 00	360 00	385 00	113 48	96 00	106 00	.....	.....	.....	
	Arthur, Township	.	.	.	.	.	.	1	1	1	90 00	90 00	90 00	27 23	24 00	24 00	.....	.....	.....	
	West Luther	.	.	.	.	.	.	1	1	1	90 00	90 00	90 00	27 23	24 00	24 00	.....	.....	.....	
	Erin, Village	.	.	.	.	.	.	2	2	2	300 00	300 00	300 00	114 47	108 00	108 00	60 00	60 00	60 00	
	Unexpended, 1901-2	.	.	.	.	.	.	.....	.....	.....	.....	.....	30 01	.....	.....	.....	.....	.....	.....	

* Local option.

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended tavern.			Extended shop.			Six months.		
		Ordinary.			Beer and wine.																	
		1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.
South Wellington	Pilkington	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Eramosa	4	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...
	Guelph, Township	2	3	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Puslinch	5	5	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Guelph, City	14	15	15	...	...	...	2	2	2	...	...	...	2	...	...	...	...	...	...	...	...
West Wellington	Clifford	3	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Arthur, Village	4	4	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Harriston	4	4	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Palmerston	3	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Drayton	4	4	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Maryborough	3	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Minto	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Peel	5	5	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
North Wentworth	Dundas	6	6	5	1	1	1	2	2	2	...	...	...	...	...	1	...	...	...	...	...	...
	Beverley	4	4	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	West Flamborough	5	5	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	East Flamborough	4	4	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Waterdown	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1900-1.	1901-2.	1902-3.	Removals 1900-1.	1901-2.	1902-3.	Totals. 1900-1.	1901-2.	1902-3.	Amounts received for provincial licenses, transfers, removals and fines in each municipality. 1900-1.	1901-2.	1902-3.	Proportion thereof paid to municipalities. 1900-1.	1901-2.	1902-3.	Amounts imposed by municipal by-laws in excess of statutory duties. 1900-1.	1901-2.	1902-3.	Remarks.
											$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	
South Wellington	Pilkington	.	.	.	.	.	.	1	1	1	90 00	90 00	90 00	29 84	26 55	28 00	.....	.....	.....	
	Eramosa	.	1	.	.	.	.	4	5	3	440 00	395 00	380 00	196 98	167 36	167 33	80 00	70 00	60 00	
	Guelph, Township	1	.	.	.	.	.	3	2	1	230 00	240 00	130 00	82 86	79 65	46 67	.....	.....	.....	
	Puslinch	2	2	2	.	.	.	5	5	5	490 00	450 00	450 00	165 73	132 77	140 00	.....	.....	.....	
	Guelph, City	13	2	2	.	.	.	18	21	19	5,176 50	5,226 40	5,412 00	2,137 60	2,079 60	2,200 93	1,287 50	1,295 80	1,325 00	
	Unexpended, 1901-2	.	.	.	.	.	.	.	.	.	.....	.....	3 22	.....	.....	.....	.....	.....	.....	
West Wellington	Clifford	1	.	1	.	.	.	4	3	4	370 00	360 00	370 00	79 10	72 00	76 00	.....	.....	.....	
	Arthur, Village	.	.	.	.	.	.	4	4	4	800 00	820 00	800 00	419 91	424 00	416 00	320 00	.....	320 00	
	Harriston	1	.	1	.	.	.	5	4	5	1,090 00	1,080 00	1,140 00	617 38	608 00	632 00	480 00	480 00	480 00	
	Drayton	.	.	.	.	.	.	3	3	3	600 00	600 00	600 00	314 93	312 00	312 00	240 00	240 00	240 00	
	Palmerston	.	.	1	.	.	.	4	4	5	800 00	820 00	830 00	333 22	336 00	340 00	200 00	200 00	200 00	
	Maryborough	2	1	1	.	.	.	5	4	4	310 00	280 00	280 00	91 59	76 00	76 00	.....	.....	.....	
	Minto	1	1	.	.	.	.	2	2	1	100 00	100 00	90 00	29 15	28 00	24 00	.....	.....	.....	
	Peel	3	.	2	.	.	.	8	5	7	580 00	550 00	590 00	237 39	220 00	236 00	100 00	100 00	100 00	
	Unexpended, 1901-2	.	.	.	.	.	.	.	.	.	.....	.....	83 94	.....	.....	.....	.....	.....	.....	
North Wentworth	Dundas	1	1	1	.	.	.	10	10	10	1,665 00	1,695 00	1,502 50	654 43	655 47	582 00	360 00	360 00	360 00	
	Beverley	1	.	1	.	.	.	5	4	5	370 00	360 00	370 00	103 67	95 83	100 00	.....	.....	.....	
	West Flamborough	3	1	2	.	.	.	8	6	7	530 00	530 00	520 00	186 85	181 76	178 00	50 00	50 00	50 00	
	East Flamborough	.	1	.	.	.	.	4	5	4	540 00	570 00	540 00	279 53	287 80	276 00	180 00	180 00	180 00	
	Waterdown	1	.	.	.	.	.	3	2	2	330 00	320 00	320 00	134 91	127 91	128 00	80 00	80 00	80 00	

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended tavern.			Extended shop.			Six months.		
		Ordinary.			Beer and Wine.																	
		1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.
South Wentworth	Binbrook	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Ancaster	3	3	3	....	....	....	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....
	Saltfleet	6	6	6	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Barton	6	6	6	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Glanford	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Windsor	City of Windsor	21	23	23	....	....	....	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....
East York	Scarborough	5	5	5	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Markham, Township	5	5	5	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	York, east of Yonge street	11	11	11	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Markham, Village	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Richmond Hill	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	East Toronto	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....

SCHEDULE C.—*Continued.*

License District.	Municipalities.	Licenses transferred and removed. Transfers. 1900-1.	1901-2.	1902-3.	Removals. 1900-1.	1901-2.	1902-3.	Totals. 1900-1.	1901-2.	1902-3.	Amounts received for provincial licenses, transfers, removals and fines in each municipality. 1900-1.	1901-2.	1902-3.	Proportion thereof paid to municipalities. 1900-1.	1901-2.	1902-3.	Amounts imposed by municipal by-laws in excess of statutory duties. 1900-1.	1901-2.	1902-3.	Remarks.
											$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	
South Wentworth	Binbrook	.	.	1	.	.	.	4	4	5	400 00	360 00	370 00	101 14	64 00	66 67	.....	.....	.....	
	Ancaster	.	1	1	.	.	1	6	7	7	620 00	570 00	470 00	158 93	104 00	85 34	.....	.....	.....	
	Saltfleet	.	2	2	.	.	.	6	8	8	600 00	660 00	660 00	151 71	128 00	128 00	.....	.....	.....	
	Barton	1	.	1	.	.	.	1	2	3	190 00	180 00	190 00	46 96	32 00	34 67	.....	.....	.....	
Windsor	City of Windsor	3	2	4	.	.	.	27	28	30	7,427 00	7,870 00	7,975 00	2,886 06	3,100 00	3,053 34	1,680 00	1,820 00	1,820 00	
	Unexpended, 1901-2	.	.	.	.	.	.	.....	.....	.....	.....	.....	70 21	.....	.....	.....	.....	.....	.....	
East York	Scarborough	.	2	3	.	.	.	5	7	8	750 00	790 00	800 00	400 00	433 62	416 66	300 00	300 00	300 00	
	Markham, Township	1	1	.	.	.	.	6	6	5	580 00	560 00	570 00	208 26	224 00	206 67	100 00	100 00	100 00	
	York, east of Yonge street	3	2	2	.	.	.	14	13	13	1,430 00	1,290 00	1,310 00	508 69	516 00	473 34	220 00	220 00	220 00	
	Markham, Village	2	2	2	.	.	.	5	5	5	540 00	440 00	470 00	158 41	140 00	140 01	60 00	60 00	60 00	
	Richmond Hill	1	1	1	.	.	.	2	2	2	460 00	420 00	420 00	232 49	228 00	220 00	180 00	180 00	180 00	
	East Toronto	.	.	1	.	.	.	3	3	3	325 00	300 00	310 00	107 57	108 00	103 33	60 00	60 00	60 00	

SCHEDULE C.—Comparative statement by municipalities, showing the number of provincial licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary. 1900-1.	1901-2.	1902-3.	Tavern. Beer and wine. 1900-1.	1901-2.	1902-3.	Shop. 1900-1.	1901-2.	1902-3.	Wholesale. 1900-1.	1901-2.	1902-3.	Extended Tavern. 1900-1.	1601-2.	1902-3.	Extended Shop. 1900-1.	1901-2.	1902-3.	Six months. 1900-1.	1901-2.	1902-3.
North York	Aurora	3	3	3																		
	Holland Landing	1	1	1																		
	North Gwillimbury	1	2	2		1	1															
	King	7	3	3										1								
	East Gwillimbury	3	3	4	1										1							
	Whitchurch	1	1	1																		
	Newmarket	5	5	5				1	1	1												
	Georgina	1	1	2	1	1																
	Stouffville	2	2	2																		
	Sutton	3	3	3																*1	*1	*1
West York.	York, West of Yonge St.	6	6	6										1								
	Vaughan	7	6	6																		
	Etobicoke	7	7	7																		
	Woodbridge, Village	3	3	3																		
	Weston, Village	3	3	3																		
	Toronto Junction	6	6	6				1	1	1	1	1	1									
	North Toronto, Town	3	3	3																		

*1 B. & W.

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses transferred and removed. Transfers. 1900-1.	1901-2.	1902-3.	Removals. 1900-1.	1901-2.	1902-3.	Totals. 1900-1.	1901-2.	1902-3.	Amounts received for provincial licenses, transfers, removals, and fines in each municipality. 1900-1.	1901-2.	1902-3.	Proportion thereof paid to municipalities. 1900-1.	1901-2.	1902-3.	Amounts imposed by municipal by-laws in excess of statutory duties. 1900-1.	1901-2.	1902-3.
											$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢
North York	Aurora	.	.	.	.	.	.	3	3	3	525 00	545 00	525 00	183 89	188 89	181 67	75 00	75 00	75 00
	Holland Landing	.	.	.	.	.	.	1	1	1	120 00	120 00	120 00	27 23	26 29	26 67			
	Nor h Gwillimbury	.	.	1	.	.	.	3	3	4	180 00	225 00	235 00	54 45	65 71	71 11			
	King	.	.	1	.	.	.	8	8	8	980 00	1040 00	920 00	505 52	530 27	471 11	290 00	320 00	280 00
	East Gwillimbury	1	.	2	.	.	.	4	4	6	208 75	311 25	380 00	64 65	90 90	115 55			
	Whitchurch	2	.	.	.	.	.	3	1	1	110 00	90 00	90 00	36 30	26 29	26 67			
	Newmarket	1	1	.	.	.	.	7	6	6	1075 00	1045 00	1070 00	376 41	355 27	369 46	145 00	145 00	145 00
	Georgina	.	.	.	.	.	.	2	3	2	155 00	145 00	180 00	49 91	43 81	53 34			
	Stouffville	.	.	.	.	.	.	2	2	2	300 00	300 00	300 00	114 45	112 57	113 34	60 00	60 00	60 00
	Sutton	.	.	.	.	.	.	4	4	4	390 00	390 00	380 00	88 48	85 42	84 45			
	Unexpended, 1901-2	.	.	.	.	.	.	.	.	.			3 69						
West York	York, West of Yonge St	1	1	.	.	.	.	8	7	6	729 17	670 00	660 00	310 63	278 77	252 00	121 67	120 00	120 00
	Vaughan	.	.	2	.	.	.	7	6	8	910 00	780 00	680 00	466 75	403 34	258 67	280 00	240 00	120 00
	Etobicoke	2	3	1	.	.	.	9	10	8	710 00	740 00	710 00	222 33	256 25	180 87			
	Woodbridge, Village	.	.	.	.	.	.	2	2	2	320 00	320 00	320 00	133 36	137 12	124 00	80 00	80 00	80 00
	Weston, Village	.	.	.	.	.	.	3	3	3	540 00	540 00	540 00	260 03	249 72	246 00	180 00	180 00	180 00
	Toronto Junction	3	.	1	.	.	.	11	8	9	2210 00	2140 00	2170 00	1186 83	1172 58	1113 90	840 00	840 00	840 00
	North Toronto, Town	1	.	1	.	.	.	4	3	4	490 00	480 00	490 00	141 17	133 56	121 34	30 00	30 00	30 00
	Totals	.	.	.	.	.	.	.	.	.	629238 15	629852 22	644095 94	250482 13	245477 65	250229 76	144289 12	145374 57	147935 47

SCHEDULE D.

COMPARATIVE STATEMENT of the amount of Fines collected and the amount paid in respect of Expenses of Commissioners and Salaries of Inspectors in each License District, for the license years 1900-1, 1901-2 and 1902-3 respectively.

License District.	Fines collected.			Paid in respect of expenses of Commissioners and salaries of Inspectors.		
	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.
	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢
Addington						
Algoma	50 00	.....	35 00	557 50	633 55	586 15
	410 00	954 00	1,901 00	709 60	854 55	993 16
Brant, North						
Brant, South	.....	.....	.....	567 00	557 00	569 65
Brantford	20 00	.....	.....	361 00	361 00	360 08
Brockville and Leeds	.....	.....	.....	539 00	548 00	552 00
Bruce, Centre	70 00	20 00	25 00	704 15	682 60	686 60
Bruce, North	40 00	65 00	120 00	650 50	606 50	630 70
Bruce, South	211 00	82 00	80 00	708 10	722 60	706 85
	220 00	40 00	110 00	635 70	625 80	621 25
Cardwell						
Carleton	45 00	.....	70 00	530 25	550 00	506 00
Cornwall	120 00	.....	100 00	536 10	542 10	539 00
	121 00	105 00	40 00	428 50	415 00	476 50
Dufferin						
Dundas	115 00	119 70	40 00	528 20	544 60	624 00
Durham, East	138 55	.....	130 00	622 18	596 50	550 60
Durham, West	170 00	.....	257 00	537 35	530 00	510 55
	50 00	.....	20 00	473 60	576 00	580 00
Elgin, East						
Elgin, West	170 00	40 00	156 00	529 60	532 00	562 70
Essex, North	100 00	90 00	85 00	553 14	612 20	713 00
Essex, South	170 00	415 00	350 00	612 36	593 63	677 35
	174 00	200 00	237 00	649 90	642 53	638 65
Frontenac	60 00	30 00	60 00	576 50	571 50	558 00
Glengarry						
Grenville	230 00	80 00	320 00	605 50	640 10	624 40
Grey, Centre	150 00	140 00	130 00	574 00	602 00	634 76
Grey, North	60 00	.....	80 00	540 75	500 00	533 00
Grey, South	120 00	132 00	150 00	570 00	585 00	585 00
	310 00	.....	128 00	617 00	611 00	655 00
Haldimand						
Haliburton	150 00	90 00	60 00	598 00	614 00	620 00
Halton	.....	.....	10 00	263 00	274 00	261 00
Hamilton	112 00	20 00	2 00	622 00	649 00	624 50
Hastings, East	80 00	130 00	180 00	2,000 00	1,881 74	2,000 00
Hastings, North	180 00	165 00	130 00	654 00	698 00	850 00
Hastings, West	10 00	.....	350 00	673 32	675 15	751 30
Huron, East	302 00	.....	220 00	903 00	866 00	837 00
Huron, South	80 00	114 00	60 00	610 00	622 00	610 00
Huron, West	283 00	88 00	140 00	590 00	618 00	626 00
	80 00	60 00	270 00	630 50	619 00	622 50
Kent, East	240 00	82 00	160 00	642 15	641 65	665 60
Kent, West	20 00	80 00	210 00	549 50	539 20	576 40
Kingston	360 00	160 00	385 00	800 00	800 00	800 00
Lambton, East	90 00	150 00	110 00	528 60	519 10	532 10
Lambton, West	290 00	140 00	285 00	636 65	625 05	615 00
Lanark, North	166 00	212 00	464 00	473 00	475 50	450 00
Lanark, South	410 00	210 00	305 00	467 10	472 80	484 00
Lennox	219 00	52 00	175 00	508 75	483 05	486 00
Lincoln	120 00	40 00	20 00	542 66	490 06	520 90
London	174 00	246 00	216 00	1,000 00	1,000 00	1,000 00
Manitoulin	.....	50 00	.....	580 00	681 00	690 00
Middelsex, East	140 00	80 00	250 00	754 00	744 00	696 00
Middlesex, North	.....	30 00	130 00	664 25	740 75	732 50
Middlesex, West	60 00	20 00	.....	648 00	696 00	672 00
Monck	50 00	.....	40 00	491 00	492 00	548 00
Muskoka	110 00	180 00	155 00	513 25	528 75	520 25
Nipissing	250 00	290 00	490 00	523 20	540 55	786 77
Norfolk, North	70 00	80 00	.....	524 50	490 50	492 50
Norfolk, South	35 00	64 05	65 00	540 00	460 00	615 00
Northumberland, East	100 00	110 00	130 00	576 00	600 00	596 00
Northumberland, West	314 00	74 00	110 00	472 00	486 50	490 50
Ontario, North	93 00	.....	139 00	671 50	649 80	651 30
Ontario, South	127 00	55 00	30 00	682 25	671 75	686 25
Ottawa	510 00	470 00	435 00	1,900 00	2,000 00	2,000 00
Oxford, North	70 00	40 00	60 00	662 00	678 00	670 50
Oxford, South	210 00	55 00	151 00	682 70	740 16	605 62

SCHEDULE D.—*Continued.*

COMPARATIVE STATEMENT of the amount of Fines collected and the amount paid in respect of Expenses of Commissioners and Salaries of Inspectors in each License District, for the license years 1900-1, 1901-2 and 1902-3 respectively.

License District.	Fines collected.			Paid in respect of expenses of Commissioners and salaries of Inspectors.		
	1900-1.	1901-2.	1902-3.	1900-1.	1901-2.	1902-3.
	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢	$ ¢
Parry Sound, East	70 00	80 00	70 00	401 25	530 40	519 15
Parry Sound, West	220 00	90 00	220 00	351 00	343 00	363 10
Peel	40 00	63 00	120 00	643 70	615 75	632 50
Perth, North	.....	10 00	380 00	772 00	765 00	760 50
Perth, South	92 00	76 00	267 00	710 50	658 75	608 50
Peterborough, East	60 00	250 00	110 00	501 00	519 00	544 75
Peterborough, West	126 00	20 00	.....	593 00	585 00	573 50
Port Arthur and Fort William	502 00	190 00	385 00	608 00	609 65	654 00
Prescott	100 00	140 00	240 00	717 00	716 25	709 00
Prince Edward	60 00	70 00	40 00	545 50	551 50	539 50
Rainy River, East*	.....	.....	60 00	.....	306 20	399 93
Rainy River, North	220 00	.....	.....	466 00	.....	.....
Rainy River, South	280 00	565 00	140 00	380 00	485 50	568 29
Rainy River, West*	.....	.....	25 00	.....	389 40	411 60
Renfrew, North	105 00	225 00	210 00	523 50	531 00	544 00
Renfrew, South	445 00	420 00	250 00	757 00	840 00	786 90
Russell	60 00	.....	220 00	708 25	721 22	743 15
St. Catharines	40 00	.....	100 00	586 73	624 14	625 34
Simcoe, Centre	135 00	290 00	125 00	634 00	607 90	598 50
Simcoe, East	180 00	170 00	40 00	601 85	616 00	638 75
Simcoe, West	342 00	454 00	98 00	553 24	580 95	571 53
Stormont	.....	.....	20 00	514 60	502 50	544 90
Toronto	1,212 65	1,700 00	1,508 00	4,266 56	4,400 00	4,733 16
Victoria, East	60 00	.....	10 00	386 00	386 00	386 00
Victoria, West	40 00	40 00	90 00	565 00	565 00	568 00
Waterloo, North	20 00	104 00	230 00	609 55	693 00	617 00
Waterloo, South	130 00	.....	170 00	584 40	597 35	633 00
Welland	110 00	140 00	142 00	738 95	868 50	1,065 60
Wellington, East	150 00	60 00	120 00	538 55	610 85	613 40
Wellington, South	114 00	120 00	217 00	614 00	619 00	621 00
Wellington, West	20 00	40 00	96 00	673 50	610 00	720 50
Wentworth, North	20 00	90 00	.....	578 40	513 00	580 35
Wentworth, South	180 00	120 00	100 00	528 00	450 00	749 00
Windsor	132 00	20 00	.....	585 00	679 79	676 88
York, East	375 00	80 00	160 00	709 83	684 75	739 35
York, North	85 00	20 00	25 00	544 00	544 00	544 30
York, West	150 00	80 00	90 00	777 50	684 00	894 00
Totals	14,705 20	11,876 05	16,559 00	63,762 12	65,039 36	67,539 47

* Rainy River, North, divided into Rainy River, East and West, in 1901-2.

SCHEDULE E.

STATEMENT showing Miscellaneous Expenditure incurred in each License District including office rent, postage and stationery, printing, advertising, magistrates, constables, witness, counsel and detective fees, for the License years 1900-1, 1901-2 and 1902-3, respectively.

License District.	Amount 1900-1.	Amount 1901-2.	Sundries 1902-3.
	$ ¢	$ ¢	$ ¢
Addington	52 89	115 71	140 84
Algoma	181 91	457 70	888 07
Brant, North	46 00	34 75	56 40
Brant, South	19 00	17 41	.....
Brantford, City	132 85	142 20	125 30
Brockville and Leeds	72 57	55 95	43 13
Bruce, Centre	66 42	45 65	10 70
Bruce, North	86 04	81 91	57 33
Bruce, South	72 09	97 00	148 37
Cardwell	48 89	66 01	87 36
Carleton	47 13	67 27	56 75
Cornwall	20 50	21 75	23 75
Dufferin	43 75	54 00	61 30
Dundas	51 79	35 62	64 35
Durham, East	161 51	110 31	199 48
Durham, West	24 05	52 69	99 46
Elgin, East	115 58	101 29	35 73
Elgin, West	99 30	131 59	168 89
Essex, North	134 53	274 41	248 57
Essex, South	129 89	255 64	139 63
Frontenac	46 69	38 37	52 95
Glengarry	21 15	130 73	60 30
Grenville	102 23	63 55	53 67
Grey, Centre	25 77	44 17	20 94
Grey, North	109 89	72 92	100 93
Grey, South	70 45	54 70	56 75
Haldimand	115 19	58 71	88 57
Haliburton	18 92	23 94	116 78
Halton	72 74	48 34	65 42
Hamilton	516 47	672 09	472 11
Hastings, East	147 84	180 93	97 36
Hastings, North	33 26	34 12	174 00
Hastings, West	330 07	309 98	352 95
Huron, East	147 26	31 60	43 34
Huron, South	31 13	20 43	80 68
Huron, West	69 25	63 98	105 35
Kent, East	122 80	105 12	70 44
Kent, West	82 38	123 25	96 26
Kingston, City	70 62	74 89	196 52
Lambton, East	32 52	61 30	31 05
Lambton, West	134 28	106 42	106 65
Lanark, North	76 32	150 70	143 18
Lanark, South	222 81	211 33	172 65
Lennox	93 29	146 01	127 75
Lincoln	38 75	81 08	15 00
London	266 89	409 97	470 45
Manitoulin	48 63	76 87	24 84
Middlesex, East	112 75	123 90	103 77
Middlesex, North	70 58	71 58	146 41
Middlesex, West	62 35	61 00	57 64
Monck	39 33	37 00	74 65
Muskoka	30 75	75 61	154 21
Nipissing	34 51	62 25	184 84
Norfolk, North	39 56	45 77	26 06
Norfolk, South	16 72	54 58	44 80
Northumberland, East	112 55	101 84	154 95
Northumberland, West	192 79	178 60	117 33
Ontario, North	124 56	156 33	113 79
Ontario, South	62 34	53 80	22 50
Ottawa	302 90	451 99	462 22
Oxford, North	59 06	83 36	96 01
Oxford, South	107 98	91 50	238 28

SCHEDULE E—*Concluded.*

License District.	Amount 1900-1.	Amount 1901-2.	Sundries 1902-3.
	$ ¢	$ ¢	$ ¢
Parry Sound, East	24 73	30 93	49 99
Parry Sound, West	53 11	122 66	108 19
Peel	112 30	68 19	136 25
Perth, North	103 86	122 75	111 67
Perth, South	27 05	10 00	43 60
Peterborough, East	80 32	71 19	212 27
Peterborough, West	120 67	85 49	145 87
Port Arthur and Fort William	107 61	109 82	119 63
Prescott	53 62	40 11	69 06
Prince Edward	10 89	71 23	54 00
*Rainy River, East	.....	.....	23 01
Rainy River, North	84 90	71 30	.....
Rainy River, South	64 25	65 10	57 50
Rainy River, West	.....	28 49	65 41
Renfrew, North	40 53	63 41	101 59
Renfrew, South	280 62	220 18	290 98
Russell	81 06	69 17	139 19
St. Catharines	35 05	33 55	136 09
Simcoe, Centre	142 78	310 43	121 28
Simcoe, East	53 47	80 82	150 02
Simcoe, West	112 59	387 82	178 12
Stormont	76 83	72 96	81 46
Toronto	1,233 27	1,278 56	538 41
Victoria, East	31 27	23 55	48 35
Victoria, West	105 00	179 44	271 10
Waterloo, North	73 75	35 50	95 28
Waterloo, South	62 32	81 02	55 07
Welland	74 47	66 28	117 70
Wellington, East	16 75	43 14	19 08
Wellington, South	72 62	228 72	74 25
Wellington, West	32 52	50 96	25 50
Wentworth, North	49 00	174 23	106 34
Wentworth, South	53 90	376 00	129 48
Windsor	232 92	50 00	125 33
York, East	364 43	90 10	183 97
York, North	111 56	176 69	190 22
York, West	113 35	114 00	143 61
Totals	10,317 30	12,366 96	12,568 63

* Rainy River North divided into East and West in 1901-2.

RECAPITULATION

OF

Receipts and Expenditures

1900-1.

Total Receipts, Schedule "C"		$ 629,238 15
Paid to Municipalities, Schedule "C"	$ 250,482 13	
Paid to Province, Schedule "A"	304,676 60	
Paid for Inspectors' salaries and Commissioners' expenses, Schedule "D"	63,762 12	
Paid for sundries, Schedule "E"	10,317 30	
		629,238 15

1901-2.

Total Receipts, Schedule "C"		$ 627,852 22
Paid to Municipalities "C"	$ 245,477 65	
Paid to Province, Schedule "A"	301,369 17	
Paid for Inspectors' salaries and Commissioners' expenses, Schedule "D"	65,039 36	
Paid for sundries, Schedule "E"	12,366 96	
Unexpended balances transferred to 1902-3	3,599 08	
		627,852 22

1902-3.

Total Receipts, Schedule "C"		$ 644,095 94
Paid to Municipalities, Schedule "C"	$ 250,229 78	
Paid to Province, Schedule "A"	304,789 59	
Paid for Inspectors' salaries and Commissioners' expenses, Schedule "D"	67,539 47	
Paid for sundries, Schedule "E"	12,568 63	
Unexpended balances transferred to 1903-04	8,968 49	
		644,095 94

SCHEDULE F.

Comparative statement, shewing the number of prisoners committed to the county gaols for drunkenness, during the years 1876, 1878, 1879, 1880, 1881, 1882, 1883, 1884, 1885, 1886, 1887, 1888, 1889, 1890, 1891, 1892, 1893, 1894, 1895, 1896, 1897, 1898, 1899, 1900, 1901, 1902 and 1903.

County or Districts.	1876	1877	1878	1879	1880	1881	1882	1883	1884	1885	1886	1887	1888	1889	1890	1891	1892	1893	1894	1895	1896	1897	1898	1899	1900	1901	1902	1903
Algoma	8	4	4	24	19	17	24	21	15	12	1	85	128	64	69	77	55	34	24	28	30	25	29	20	46	93	78	154
Brant	97	84	75	63	81	64	80	75	58	28	91	112	147	218	182	112	89	120	125	124	106	115	85	64	88	74	82	136
Bruce	1	2	17	8	2	14	4	10	3	....	2	6	22	8	6	7	3	13	8	21	5	3	1	4	4	....	1	1
Carleton	387	319	283	272	222	269	265	261	314	205	280	286	297	296	336	204	182	105	111	157	152	164	137	135	224	293	227	267
Dufferin	....	....	....	....	....	1	....	....	1	1	3	3	1	4	2	1	2	....	....	....	....	....	1	....	3	....	....	....
Elgin	31	41	47	54	53	45	61	92	82	57	30	25	29	23	20	32	12	15	19	22	13	12	9	17	23	9	6	5
Essex	87	55	60	59	71	51	91	121	103	47	31	45	46	47	35	57	38	21	29	39	16	23	20	16	27	18	31	42
Frontenac	143	137	139	126	102	53	25	46	75	74	58	108	107	139	129	125	87	102	72	89	49	51	50	48	31	47	40	58
Grey	15	13	14	35	40	23	23	19	28	36	20	21	29	27	17	13	14	11	6	3	8	6	11	7	8	12	16	13
Haldimand	7	2	6	10	15	6	4	7	7	18	15	17	24	25	15	22	7	....	5	6	6	9	10	13	10	19	12	5
Halton	21	15	6	1	6	5	4	7	6	9	13	5	19	13	9	9	6	4	8	3	8	3	4	2	4	4	4	8
Hastings	20	13	43	34	26	35	67	57	50	45	34	51	67	39	49	32	18	24	25	19	16	12	13	16	12	11	20	62
Huron	24	29	22	15	12	18	8	5	4	3	4	....	4	2	5	5	2	3	3	....	....	2	1	2	5	5	1	2
Kent	24	20	20	33	24	13	28	23	26	18	14	7	9	61	71	47	26	28	22	17	9	13	13	15	18	18	11	9
Lambton	123	84	142	115	120	77	77	75	105	130	72	38	64	99	108	95	27	36	69	116	57	62	49	61	48	45	70	57
Lanark	7	6	10	8	7	10	4	9	7	6	4	9	4	2	5	5	3	2	3	6	3	3	7	9	7	12	17	24
Leeds and Grenville	84	69	81	71	72	56	67	19	135	80	36	24	31	52	58	44	44	77	86	70	43	48	49	45	41	58	66	55
Lennox and Addington	6	4	5	9	11	14	11	18	20	6	3	8	7	4	22	23	12	9	20	8	6	5	13	4	7	4	7	3
Lincoln	56	98	68	51	44	55	41	65	39	29	21	21	28	33	24	12	9	21	17	26	23	5	17	10	15	33	21	28
Middlesex	155	106	211	193	235	210	242	269	445	277	338	401	408	540	332	213	150	218	219	187	177	139	163	172	137	137	250	157
Muskoka & Parry Sound	2	9	8	6	8	3	13	8	16	84	39	8	6	45	28	19	9	14	10	17	11	12	9	12	18	24	17	35

SCHEDULE F.—*Concluded.*

County or Districts.	1876	1877	1878	1879	1880	1881	1882	1883	1884	1885	1886	1887	1888	1889	1890	1891	1892	1893	1894	1895	1896	1897	1898	1899	1900	1901	1902	1903
Nipissing	....	....	....	1	1	....	2	10	17	6	....	13	32	81	97	96	28	156	85	84	30	44	38	55	212	236	188	130
Norfolk	11	35	21	15	26	14	18	18	17	4	6	5	3	17	3	10	5	3	11	17	6	6	16	10	11	6	12	11
Northb'land & Durham	56	67	38	24	25	20	10	21	26	26	15	6	12	28	38	22	25	11	19	18	16	12	15	20	10	16	14	12
Ontario	10	10	12	11	6	2	5	10	1	4	....	....	....	5	2	....	1	2	1	2	....	1	4	5	2	3	5	2
Oxford	57	30	46	55	54	47	32	28	51	21	28	50	64	55	51	34	24	38	21	29	37	35	32	31	21	39	36	41
Peel	32	45	22	27	14	9	14	4	10	24	10	8	24	28	30	17	10	9	9	11	6	2	3	4	4	4	5	3
Perth	54	75	56	35	39	26	20	37	14	17	15	12	9	16	14	4	7	9	15	7	10	15	5	1	9	12	8	15
Peterborough	5	11	5	5	27	27	38	71	30	27	13	11	26	20	45	24	22	16	15	13	10	11	11	10	6	13	9	14
Prescott and Russell	2	6	....	....	1	1	2	2	....	3	1	....	....	2	....	5	1	2	1	3	2	2	....	2	2	....	3	1
Prince Edward	31	29	22	46	75	60	76	70	46	41	54	20	45	38	33	19	11	11	21	11	22	21	23	30	35	19	21	18
Renfrew	2	3	2	5	10	10	24	17	27	11	2	2	....	4	1	....	5	7	4	7	3	5	5	....	1	4	1	7
Simcoe	66	91	133	82	107	62	56	87	99	31	35	6	28	46	34	34	19	10	21	9	24	21	11	10	16	12	21	14
Stormont, Dundas and Glengarry	7	33	18	17	3	4	7	8	9	3	1	4	7	29	25	14	22	27	10	24	9	11	28	21	19	12	15	18
Thunder Bay	78	105	95	81	83	126	88	296	705	153	119	148	148	135	125	120	135	109	96	44	105	138	135	123	81	57	101	111
Victoria & Haliburton	22	32	15	10	7	8	14	7	20	13	1	2	4	4	7	1	9	3	9	3	5	8	5	7	8	11	13	8
Waterloo	13	10	4	28	11	11	10	14	11	7	4	8	12	20	17	13	4	6	6	7	10	12	10	7	4	4	11	15
Welland	69	101	321	188	186	145	50	31	23	33	40	32	12	21	16	7	13	12	11	19	17	16	14	19	20	24	23	24
Wellington	41	36	26	23	40	36	51	93	49	32	12	22	21	10	10	4	14	9	23	17	7	9	9	3	13	4	13	4
Wentworth	259	396	382	382	447	389	396	376	295	368	385	373	429	401	418	251	142	148	55	36	60	56	60	66	96	108	97	188
York	1755	1807	1293	1359	1463	1342	1445	1485	1661	1707	1705	2166	2098	2096	2085	1783	1444	1207	960	918	790	569	592	796	1031	1022	1107	1286
Total	3868	4035	3785	3581	3795	3328	3497	4897	4650	3696	3555	4189	4451	4797	4573	3614	2736	2652	2274	2237	1907	1716	1707	1892	2377	2522	2674	2987

SCHEDULE G.

Names and Post Office Addresses of the Inspectors of Licenses of the several License Districts throughout the Province.

License District.	Inspector.	P. O. Address
Addington	F. S. Wartman	Colebrook.
Algoma	Frederick Thompson	Blind River.
Brant, North	M. Ryan	Paris.
Brant, South	Isaac B. Merritt	Scotland.
Brantford, City	John Brown	Brantford.
Brockville and Leeds	R. R. Phillips	Caintown.
Bruce, Centre	Alex. Campbell	Kincardine.
Bruce, North	Alexander McCannell	Port Elgin.
Bruce, South	James Bryan	Lucknow.
Cardwell	G. N. Clark	Beeton.
Carleton	John O'Callaghan	Kars.
Cornwall	William Pollock	Cornwall.
Dufferin	D. B. Brown	Orangeville.
Dundas	A. D. Hunter	Morewood.
Durham, East	E. A. Powers	Port Hope.
Durham, West	Robert Knox	Orono.
Elgin, East	G. E. Harp	Aylmer.
Elgin, West	Wm. McClellan	St. Thomas.
Essex, North	Gaspard Pacaud	Windsor.
Essex, South	Wm. A. McIntosh	Comber.
Fort William	John Hadden	Port Arthur.
Frontenac	John J. O'Reilly	Holleford.
Glengarry	W. J. McNaughton	Lancaster.
Grenville	Geo. Bell	Merrickville.
Grey, Centre	John Pickett	Markdale.
Grey, North	C. C. Pearce	Owen Sound.
Grey, South	Thomas A. Harris	Durham.
Haldimand	Hiram Gee	Fisherville.
Haliburton	William Prust	Haliburton.
Halton	T. A. Reynolds	Oakville.
Hamilton	Frederick Walter Thomas Dixon, Assistant.	Hamilton.
Hastings, East	Michael Lally	Belleville.
Hastings, North	G. W. Faulkner	Stirling.
Hastings, West	James St. Charles	Belleville.

SCHEDULE G.—*Continued.*

License District.	Inspector.	P. O. Address.
Huron, East	John R. Miller	Jamestown.
Huron, South	Wm. Ballantyne	Seaforth.
Huron, West	Wm. J. Paisley	Clinton.
Kent, East	Thomas Boon	Bothwell.
Kent, West	Wm. A. Mills	Chatham.
Kingston	Wm. Glidden	Kingston.
Lambton, East	H. G. Taylor	Wyoming.
Lambton, West	Reuben C. Palmer	Sarnia.
Lanark, North	J. D. Robertson	Almonte.
Lanark, South	John McCann	Perth.
Lennox	W. A. Rose	Napanee.
Lincoln	R. Fowlie	St Catharines.
London	Robert Henderson	London.
Manitoulin	G. W. Spencer	Little Current.
Middlesex, East	A. Bailey	Thorndale.
Middlesex, North	Wm. Dawson	Park Hill.
Middlesex, West	James Cox	Strathroy.
Monck	L Massecar	Dunnville.
Muskoka	Alfred Edward Stephenson	Bracebridge.
Nipissing, East	Napoleon Fink	Mattawa.
Nipissing, West	Joseph Girard	Sturgeon Falls.
Norfolk, North	W. F. Nickerson	Simcoe.
Norfolk, South	Alex. R. Decou	Simcoe.
Northumberland, East	Patrick Gallagher	Warkworth.
Northumberland, West	James Bulger	Cobourg.
Ontario, North	E. J. Breen	Uxbridge.
Ontario, South	R. J. Mackie	Oshawa.
Ottawa	Thomas Smith R. Hannum	Ottawa.
Oxford, North	William G. McKay	Woodstock.
Oxford, South	Andrew Sutherland	Ingersoll.
Parry Sound, East	W. H. Silvester	Burk's Falls.
Parry Sound, West	William Ireland	Parry Sound.
Peel	Joseph Foster	Brampton.
Perth, North	Wm. Climie	Listowel.
Perth, South	John S. Coppin	Mitchell.
Peterborough, East	John James Crowe	Warsaw.
Peterborough, West	George Cochrane	Peterborough.

SCHEDULE G.—*Concluded.*

License District.	Inspector.	P. O. Address
Port Arthur	John Hadden	Port Arthur.
Prescott	L. P. Labrosse	St. Eugene.
Prince Edward	D. L. Bongard	Picton.
Rainy River, East	Thos. W. Thomson	Dryden.
Rainy River, West	A. M. Rose	Rat Portage.
Rainy River, South	George Webster	Fort Francis.
Renfrew, North	Alfred J. Fortier	Pembroke.
Renfrew, South	John Connolly	Renfrew.
Russell	Robt. Dow	Metcalfe.
Sault Ste. Marie	James Bassingthwaighte	Sault Ste. Marie.
St. Catharines	R. Fowlie	St Catharines.
Simcoe, Centre	O. H. Lyon	Barrie.
Simcoe, East	Andrew Black	Orillia.
Simcoe, West	Hugh Wright	Alliston.
Stormont	Donald P. McKinnon	South Finch.
Toronto	Thomas A. Hastings, Chief Frederick G. Inwood James J. McConvey	Toronto.
Victoria, East	John Short	Lindsay.
Victoria, West	John Short	Lindsay.
Waterloo, North	Benjamin Devitt	Waterloo.
Waterloo, South	R. H. Knowles	Hespeler.
Welland	F D. Noble	Port Colborne.
Wellington, East	John Macdonald	Elora.
Wellington, South	J. W. Oakes	Guelph.
Wellington, West	Robert Scott	Fulton's Mills.
Wentworth, North	Charles M. Jarvis	Dundas.
Wentworth, South	Frederick Renkie	Southcote.
Windsor	Gaspard Pacaud	Windsor.
York, East	Alexander Russell	Unionville.
York, North	A. J. Hughes	Sharon.
York, West	Frank Smith	Toronto Junction.

Schedule "H."—Showing Statutory Duties Payable for tavern, shop and wholesale licenses in the Province of Ontario.

Wholesale Licenses.

For each wholesale license—	
Elsewhere than in cities	$ 250 00
In cities having a population of 150,000 and upwards	450 00
In cities having a population of 40,000 and less than 150,000	400 00
In cities having a population of less than 40,000	350 00

Tavern and Shop Licenses.

For each tavern or shop license—	
In cities having a population of 150,000 and upwards	350 00
In cities having a population of 40,000 and less than 150,000	325 00
In cities having a population of over 20,000 and less than 40,000	280 00
In cities having a population of 20,000 and less	230 00
In towns	150 00
Incorporated villages	120 00
Townships	90 00

Saloon Licenses.

For each tavern license in cities granted to premises exempted from the necessity of having all the tavern accommodation provided by law	450 00
For each tavern license in towns granted to premises exempted from the necessity of having all the tavern accommodation provided by law	270 00

Beer and Wine Licenses.

For each beer and wine license a fee of one-half that imposed for an ordinary tavern license.

In cities where an increase is by this Act made in the fee or duty payable for tavern and shop licenses no further increase in such fees or duties shall be made under section 42 or subsection 3 of section 44 of *The Liquor License Act* by the Council of any such city.

Note.—In addition to the above amounts the municipal councils (except in cities) are empowered to impose additional duties as provided by section 42 of the Liquor License Act.

REPORT

OF THE

Provincial Municipal Auditor

FOR THE YEAR

1903

PRINTED BY ORDER OF
THE LEGISLATIVE ASSEMBLY OF ONTARIO

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1904

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Parliament Buildings, Toronto, 12th January, 1904.

To Colonel the Honorable J. M. Gibson, K.C., M.P.P., *Attorney-General for Ontario*:

Sir, — I have the honor to submit to you herewith the seventh Annual Report of this Department.

The following audits were carried over from yast year uncompleted:

County of Kent,
Town of St. Mary's,
Township of Dawn,
Town of Oakville,
Township of Romney.

In the case of the first, the audit which was made by F. H. Macpherson, F.C.A., disclosed a total deficit on the part of the County Treasurer of $23,005.16. The amount paid the auditor for his services by the county was $1,349.63. This included the services of two assistants. The examination lasted 74 days. As this is a matter of public interest, I have attached to this report part of the more interesting portions of Mr. Macpherson's report, which will repay perusal. The audit was completed 25th April, 1903.

Town of St. Mary's.

This audit was also conducted by F. H. Macpherson, and had been petitioned for principally on account of the death of the former Treasurer, not that any one was doubtful of his integrity. The Treasurer's accounts were found in good order, so far as the cash was concerned, and the audit was of great service to the municipality in getting their books and accounts started on a new and better system. The cost of the audit was $201.06, and it was completed 27th March, 1903.

Township of Dawn, County of Lambton.

I have judged it better to attach herewith a considerable portion of the report of the auditor in this matter, Mr. T. G. Williamson, C.A., the facts disclosed being of such an unusual character. The first feature in the case was the admission to myself when making my usual cursory inspection in September, 1902, by the Treasurer himself, that he was behind in his accounts with the township to the extent of $5,000, and had been so for twelve years. An audit was at once decided upon, and when it was concluded the deficit was shown to be much larger, and, to state the case as briefly as possible, the Treasurer refunded to the township the amount of $9,716.63, which included over $1,200 for interest. The Treasurer, of course, had resigned his position in the meantime. In view of the above mentioned facts, it is scarcely necessary to state that the business of "Auditor" in the Township of Dawn cannot be considered as having reached a high standard, or, in fact, any standard, and the township, unless it was "for the look of the thing," would have been just as well off without the assistance of these gentlemen. The cost of the audit to the township was $618.50, and it was completed 14th May, 1903.

Town of Oakville. County of Halton.

The auditor in this matter, Mr. T. G. Williamson, C.A., in his report shows $7,848.40 due by the late Treasurer, and $206.25 deposited in the bankrupt private bank of Anderson & Co., altogether $8,054.65 practically lost to

the municipality. The report contains many valuable suggestions for the better management of the municipality's finances. The audit was finished 3rd February, 1903, and cost $216.55.

Township of Dunwich, County of Elgin.

An audit having been petitioned for by the requisite number of ratepayers after the usual preliminary examination by myself, Mr. Kenneth W. McKay of St. Thomas was appointed to conduct the same. No deficit was reported in the Treasurer's accounts, but the audit was very valuable in placing the drainage accounts of the township in a satisfactory condition, also the financial affairs of the municipality generally. I have appended herewith some portions of Mr. McKay's report, which will be found of general interest. This audit was completed 31st August, 1903, at a cost to the municipality of $533.22.

School Board, Village of Weston, County of York.

This audit was asked for by the above body, and after the usual preliminary examination, Mr. D. Henderson, accountant, of Toronto, was appointed Auditor. Mr. Henderson's report shows that the Treasurer of School Section No. 21, Township of York, was $1,467.05 in arrears. I am glad to report, however, that this amount was promptly refunded to the School Board by the Treasurer and his friends, the Treasurer meanwhile resigning his position. The audit was begun and completed in February, 1903, at a cost of $33.50 to the School Board. A significant feature in this audit was the fact that the Treasurer had practically no salary, although he had acted as Treasurer for nine years. The use of the School Board's money without interest was supposed to be his compensation. This is not a method, however, that could be recommended as likely to prove generally satisfactory, nor did it prove so in this case.

Township of Elizabethtown, County of Leeds.

An audit was petitioned for early in this year by 104 ratepayers, although there had been shortly before an examination by a local auditor, which last agreed, so far as the money part of it was concerned, with the investigation made by myself in June, 1902. The late Treasurer was then reported to be short in his accounts $4,465.15. It was felt, however, by the last petitioners that the local Auditor's report was not full enough. Mr. T. G. Williamson, who was appointed Auditor, made a very full and excellent report, going into many points not touched by the previous one, but owing to some disputes in the Township Council, his account, amounting to $399.14, was refused payment, and the matter was carried to the courts, where Judge Boyd gave his judgment in the Auditor's favor. I understand, however, that the Council has appealed, but there being virtually no defense, it is hard to see why they should do so. The report was sent in on 1st May, 1903. I understand the general opinion throughout the township is that the account should be paid.

Re Union School Section No. 3, Fenelon Falls, Fenelon Fall and Verulam Townships, County of Victoria.

Mr. D. Henderson of Toronto was appointed Auditor in this matter. The audit disclosed some irregularities in the entries of the amounts received by

the Treasurer, but nothing of a serious nature was found by the auditor, who made some valuable suggestions as to the keeping of the books and accounts of the School Board for the future. This audit was begun and finished in March, 1903, at a cost of $30.70.

Township of Clinton, County of Lincoln.

An official audit having been petitioned for in the usual way, after a preliminary examination by myself, Mr. D. Henderson, Accountant of Toronto, was appointed to conduct it. After a careful examination, it was ascertained that the Treasurer was wrong in his accounts, not intentionally, but owing to bad bookkeeping. The balance found due by him was $197.86, which was promptly paid and a new Treasurer appointed. The investigation was begun and finished in March, 1903, and cost $170.65.

Townships of Medora and Wood, District of Muskoka.

An audit had been petitioned for in the above matter for some time. Finally Mr. Henderson was appointed to conduct the audit, and did so in a very effective manner. The Treasurer of the United Townships, is described by the auditor as "crude in his methods of bookkeeping," which I can certify to myself from personal knowledge. His accounts, he says, however, are absolutely correct, in his opinion. Mr. Henderson is confident that in future, from the careful instruction he has given him, all causes of complaint against the Treasurer will be removed. This audit was begun 15th April, and finished 6th May, 1903, and cost the sum of $171.15.

Township of Moore, County of Lambton.

Mr. F. H. Macpherson, F.C.A., was appointed to audit the accounts of this township, and has made a very thorough investigation. He reports that he has pleasure in testifying as to the integrity of the late Treasurer. Some of his deductions are likely to prove so generally useful that I have embodied them at the end of this report. The audit was finished in September, 1903, and cost $340.69.

Township of Mountain, County of Dundas.

This township was very badly in need of a proper audit, and after the usual petition and preliminaries, Mr. T. G. Williamson, accountant, of Toronto, was appointed to be Special Auditor. He found the books and accounts to be in a very confused state, but succeeded in settling matters satisfactorily as regards the Treasurer's accounts, about which there was a difference involving a considerable amount between the Council and the Treasurer. I append some portion of the auditor's report as likely to prove of general interest. This audit was commenced in May and finished in June, and cost the municipality $240.20.

Town of Sturgeon Falls, District of Nipissing.

For some time some of the principal ratepayers of this municipality have been anxious for an audit by an unbiased party, more for the sake of putting their financial affairs in their proper light than for any other reason. There does not appear to have been any apprehensions of anything being wrong, nor

does it appear that anything wrong has developed in the examination. Mr. T. G. Williamson was appointed in September to make the audit, which was finished on Nov. 14th. I have thought it better to append some parts of his report, which may prove generally useful and interesting. The cost of the audit to the municipality was $508.50.

Big Creek Drain, Counties of Essex and Kent.

This being a reference to me in my official capacity, I append a copy of the whole proceedings at the end of this report. Award was given 22nd May, 1903.

Township of Romney, County of Kent.

This audit was petitioned for and preliminary investigation held in 1902, but Mr. Macpherson, who had been appointed auditor, finding the accounts interwoven to such an extent with those of the defaulting County Treasurer of Kent, did not think it advisable to proceed until after the completion of the county audit. The audit was completed on 5th December, at a cost of $536. I append herewith some extracts from the report, which are likely to prove generally interesting.

The following examinations and inspections of the books of the municipalities were made during the year 1903 throughout the Province:—

JANUARY.

Township of Binbrook, County of Wentworth.

This township has no liabilities, unless a small balance on a school debenture can be counted as such, and the convertible assets, including $1,329.58 in cash, were $2,103.49 on 1st January, 1902. The receipts for 1903 were $7,743.71, and the payments $6,152.85. Assessed value of township, $961,275; taxes, 3 7-10 mills on the dollar, without school tax. The Treasurer acts also as Clerk, and receives a salary of $200. I cannot say the township books are very well kept, and the Treasurer ought to improve, as he has been in office since 1892. The Collector's rolls for 1901 and 1902 were practically paid in full.

Township of Barton, County of Wentworth.

This wealthy township has an assessment roll of $1,441,472. The tax rate is $3\frac{1}{4}$ mills on the dollar, without school rates. Collector's roll for 1902 was $10,887.12, all paid, except $191.43. Total receipts for same year, $21,064.23; payments, $12,569.53, leaving a balance on hand of $8,494.70. The liabilities of the township, including debentures, at the end of 1902 were $12,073.07, and the convertible assets $27,928.68. The school sections appear to have borrowed largely from the general fund, as their liability is placed at $18,399.99. There is a balance at the credit of the Clergy Reserve and Municipal Loan Fund of $14,091.02, which may also be considered as assets. The Treasurer gets a salary of $200 per annum. He has been in office over ten years, and from the way he keeps the books of the municipality I should judge him to be an efficient officer.

Township of Glanford, County of Wentworth.

The assessment roll for 1902 was $1,059,310. Tax rate on the dollar,

without school rates, 3 7-10 mills. The Collector's roll was $5,388.78, all paid but some $19. Total receipts for year, $8,037.03; payments, $5,575.44. The municipality holds $7,000 in municipal and other securities, yielding interest at 4½ per cent. There are no debentures against the township. Books are very well kept. The Treasurer acts as Clerk also, and receives a salary of $200. He has been in office fourteen years.

Village of Waterdown, County of Wentworth.

The assessment for this municipality for 1902 is $133,175. Receipts for the year, $2,497.27. Payments, $2,458.18. Tax rate, about 1½ cents on the dollar. Collector's roll was $1,869.13, of which at the date of my visit only a little over half had been paid. The Treasurer keeps his books very well. He has been in office 18 years, and receives a salary of $20 per annum, which might easily be doubled without hurting anyone.

Township of East Flamboro, County of Wentworth.

This municipality has an assessment roll for 1902 of $1,534,726. Tax rate, without school rates, 3½ mills on the dollar. Total receipts for the year, $9,619.29. Total payments, $9,447.10. There are no debentures against the township. The Treasurer keeps the books of the Township very well. He receives a salary of $110 per annum, and has held office about four years. The Collector's roll for 1902 was $9,000. At the date of my visit there was still about $3,000 to collect.

Township of West Flamboro', County of Wentworth.

The total assessment for this municipality for 1902 was $1,268,420. The tax rate, 5 2-10 mills, excluding school rates. Total receipts for year, $15,-973.99. Total payments, $15,807.37. This does not include the receipts from the Clergy Reserve Fund, which amounts to $7,648.39. The total assets of this fund are $18,255.75, the township owing it $6,388.27. This is the only liability the township has, and it has assets of cash and uncollected taxes of $4,341.72. The Treasurer has been in office ten years, and keeps the books fairly well. He receives a salary of $125 per annum. At the date of my visit there was still over $1,400 to be paid on a Collector's roll of $9,246.08.

Township of Ancaster, County of Wentworth.

The municipality has an assessment roll for 1902 of $2,225,690. Tax rate, excluding schools, 5 3-10 mills. Total receipts for the year, $36,540.93. Total payments, $22,658.38. The Collector's roll is $16,301.19, of which at the date of my visit there were due $3,604.77. The township owes the Clergy Reserve Fund $5,050, and this is the only liability. This fund has $3,637.22 in the Traders Bank at Hamilton, and $27,226.04 invested in mortgages and other securities. A rather unusual asset is, "due for Tolls," $1,097.29. The cash balance in the Traders Bank in Hamilton, including the Clergy Reserve Fund, is $13, 882.55. The Treasurer does his best, and may improve, but I cannot call him up to the mark at present. He receives a salary of $200 per annum.

Township of Beverley, County of Wentworth.

This municipality has an assessment roll of $2,786,995 for 1902. Tax

rate, 5½ mills, including school rates. The Collector's roll for the same year was $15,306.22, which at the date of my visit was all collected except $1,191.76, probably since paid. The receipts for the year were $15,101.58, and the payments $15,372.67. There are no debentures or liabilities against the Township. The Treasurer keeps the township's books very well. He receives a salary of $120 per annum, and has been ten years in office. The township has a comfortable asset of $13,591.32 in the Surplus Distribution Fund, mostly invested in mortgages. Cash in savings bank belonging to the fund, and included in above figures, $3,225.

Town of Dundas, County of Wentworth.

This municipality has an assessment of $1,053,935 for 1902. The tax rate is 22 mills on the dollar. Collector's roll, $22,961.09, of which at the date of my visit there was due about $4,000. The total receipts for 1902 were $33,602.25, and the total payments, $42,004.59. The debentures against the town amount to $79,049.84, and the sinking fund duly invested amounts to $21,719.04. The Treasurer is a highly efficient officer, and receives a salary of $750, which is increased by $250 paid for his acting as Clerk and in the Police Office. He has been in office two years.

FEBRUARY.

Township of Dunwich, County of Elgin.

The assessment roll of this township was not completed for 1902 at the date of my visit, but will be close upon $2,000,000. Tax rate, 7½ mills on the dollar, without school rates. Collector's roll, $23,878.40, which was all settled except refunds, $298.08, and returns to the County Treasurer, $152.93. Total receipts for 1902, $34,292.83. Total payments, $29,147.15, leaving a balance in the Traders' Bank, Dutton, $5,145.68. In response to a petition from ratepayers, Mr. Kenneth W. McKay, of St. Thomas, was appointed special auditor, and did valuable service in putting the affairs of the municipality on a better footing, especially as regards the drainage accounts, of which there are a great many in this township. Some extracts from Mr. McKay's report will be found on page — of this report and will repay perusal.

Village of Dutton, County of Elgin.

The assessment of this municipality for 1902 was $241,570. The tax rate was 22 mills. Collector's roll, about $5,000, of which there was due at the date of my visit the sum of $628.28. The receipts for 1902 were $8,644,36, and the payments, $8,393.91. The Treasurer keeps the books very well, has been in office ten years, and receives $25 per annum salary.

Township of Elma, County of Perth.

This township was assessed in 1902 for $1,650,450. Tax rate, 8 6-10 mills, without drainage or school rates. Collector's roll, $22,935.93, all paid except $275, refunds, etc. Total receipts, $48,436.54. Total payments, $36,865.07, leaving a balance of cash in banks of $11,571.47. Railway and drainage debentures amount to $77,193.75, against which there is a drainage indebtedness in the township of $58,547.89, charged against the various accounts. Treasurer's books are fairly well kept. Salary, $125. In office 1½ years.

Township of Wallace, County of Perth.

Assessment of township for 1902 was $1,943,861. Tax rate, 3 4-10 mills, without school rates. Collector's roll for 1902 was $11,351.77, which was paid in full, with the exception of $66, allowed for exemptions. Total receipts for the year were $12,597.98. Total payments, $12,476.02. There are two railroad debentures, amounting to $10,000 principal and $900 interest. There is nothing further due by the township at close of 1902. The sinking fund for these debentures amounts to $6,424.79, in mortgages, notes and cash. The Treasurer receives $90 per annum salary, and appears to be appreciated, as he has been in office 28 years.

Township of Mornington, County of Perth.

The 1902 assessment roll of this township calls for $1,787,964.25. Tax rate, 6½ mills, without school rates. Collector's roll for 1902, $18,337.14, which amount was paid in full. Total receipts, $25,440.15. Total payments, $23,368.09, leaving a balance of $2,072.06, of which $428.06 was in the Treasurer's hands, and the balance in the Sovereign Bank in Milverton. Railway, school and drainage debentures amount to $40,933.87. Being on the instalment plan, there is no sinking fund required. The Treasurer is the oldest official in the county, and his books are fairly well kept. He has been in office 48 years, and receives a salary of $110.

Township of Logan, County of Perth.

Totla receipts for 1902		$29,599 42
Tota lpayments for 1902		23 391 09
Balance in Treasurer's hands		$ 6,208 33

Assessment roll, equalized value, $2,258,508. Collector's roll, $17,871.81. All paid except $200. Tax rate, 5 3-10 mills, without school rates or drainage. Assets, Jan., 1, 1903, $6,208.33 (cash on hand); liabilities, $20,000 mostly drainage debentures. Treasurer's salary, $70; 2 years in office.

Town of Listowel, County of Perth.

The assessment roll for 1902 calls for $831,550. Tax rate, 23 mills on the dollar. Collector's roll, $20,335.20, which was all settled at the date of my visit. Total receipts for 1902, $34,857.75. Total payments, $36,018.99, being an overdraft in the Imperial Bank of $1,161.24 at the end of the year. Debentures for local improvements were $15,174.52. For general purposes, $106,616.30. Sinking Fund amounts to $17,684.48, of which $11,096.78 is in bank and $6,587.70 invested in debentures. Treasurer receives $100 salary per annum, and has been three years in office. His books are fairly well kept.

Township of Fullarton, County of Perth.

Assessment roll for 1902 foots up $1,902,650. Tax rate, 5¾ mills, without school rates. Collector's roll, $13,781.71, all paid except $23 written off. Total receipts for year, $19,537.85. Total payments, $18,097.14. The township had no liabilities except a loan of $600, from a private individual. The Treasurer has been in office six years, and receives a salary of $75.

Township of Ellice, County of Perth.

The assessment roll of the township amounts to $1,644,542. Tax rate, 6½ mills, drainage and school rates not included. Collector's roll, $21,270.85, of which at the date of my visit, $837.41 remained unpaid. Total receipts for 1902, $44,862.09. Total payments, $42,792.46. Drainage and school debentures amount to $18,356.12. There is no Sinking Fund—not being required. The Township owes about $10,000 besides the debentures stated above. Treasurer's salary, $120; seven years in office.

Township of Blanshard, County of Perth.

The assessment roll for 1902 calls for $2,095,250. Tax rate, 4 7-10 mills, without school rates. Collector's roll, $14,431.44. Paid in full. Total receipts for 1902, $23,364.96. Total payments, $19,968.01. There are no debentures against the township, or any other liability. The Treasurer receives $75 per annum, and has been in office since 1894.

Township of North-east Hope, County of Perth.

Assessment roll for 1902 amounts to $1,938,860. Tax rate, 4 mills, without school rates or drainage. Total receipts, $21,240.30. Total payments, $15,059.26. Drainage debentures amount to $8,805.01, which constitutes the whole liability of the township. Collector's roll amounts to $13,326.52, all paid except $16. There is an item of $9,485.01 charged against the different drainage works of the township. This, with the cash balance of $6,181.04, makes up the assets of the township. The Treasurer keeps the township's books very correctly and well, and receives a salary of $70, which is susceptible of an increase . He has been in office since 1892.

Township of South-east Hope, County of Perth.

For 1902 the assessment roll of this township amounts to $1,166,654. Tax rate, 4 2-10 mills, without school rates. Collector's Roll, $8,900.46, all paid except $12 struck off and $33.43 returned to County Treasurer. There are no debentures. Total receipts were $11,071.63. Total payments, $11,-711.09, showing an overdraft in the bank of $639.46. Treasurer receives $60 per annum, which might be increased. He has been in office 15 years.

Town of Mitchell, County of Perth.

The assessment roll of this municipality amounts to $565,820. Tax rate, 2 cents on the dollar. Collector's roll for 1902, $15,100.08, all paid except $272.40. Total receipts for year, $97,753.53. Total payments, $97,437.08. Treasurer's salary, $75 per annum, which seems small for a community with waterworks and electric light to look after. The Treasurer has only been one year in office; and will no doubt improve in his bookkeeping with time.

County of Perth.

The total receipts of this county for 1902 were $85,656.03, and the payments $66,057.50, leaving a balance of $19,598.53 in the Canadian Bank of Commerce in Stratford. The assessment of the county was $24,671,887, and the tax rate 1 5-8 mills, which realized $40,000 for county rates. All paid at the date of my visit. The railway debentures of the county amount to

$120,000, against, which there is a Sinking Fund of $34,990.60. The County Buildings are amongst the most modern in the Province, and altogether the county appears to be in a highly prosperous condition. Salary of the Treasurer, who has been in office since July, 1900, $800 per annum.

City of Stratford, County of Perth.

The total receipts for 1902 were $191,705.37, and the payments $190,183.72. The assessment roll for the same year amounted to $1,027,990. Tax rate, 24 mills, which yielded, according to the Collector's roll, $96,671. Special rates, street watering, poll tax, yielded about $10,000 more. The sum of $77,511.49 had been paid on the Collector's roll on 31st December. Debentures at same date amounted to $427,500, against which there was a Sinking Fund of cash and debentures amounting to $114,271.10. The waterworks and electric light are in the hands of private companies. The Treasurer is a busy man. Besides his duties as Treasurer of the city, he acts as such also for the Collegiate Institute. He receives $500 per annum from the city and $50 from the Institute. Evidently an underpaid man, considering his position and ability.

MARCH.

Township of Finch, County of Stormont.

The total receipts of this municipality for 1902 were $33,527.28, and the payments $33,497.76. The assessment of the township was $671,550. Tax rate for all purposes, about 25 mills, which yielded $16,824.40, of which there was due on 1st March, $864.40. The liabilities were $36,456.41 for debentures and $10,436.83 for other liabilities. I found the Treasurer a very competent man, and the books better kept than the average. His salary is $100 per annum, and he has been in office about four years.

United Counties of Stormont, Dundas and Glengarry.

The death of the Treasurer of the United Counties disclosed an unexpected and unwelcome deficit to a large amount, but it was thought better by the Warden and Council, in view of the widow and other relatives of the deceased giving up everything in their power to reduce the amount due to the county, which they did, that a clear receipt should be given for all shortages, and this motion was carried unanimously in open Council and resolution passed accordingly. See page 29 for further particulars.

Town of Cornwall, County of Stormont.

The total receipts of this municipality for 1902 were $64,058.91. Payments, $86,231.19, being an overdraft in the Ontario Bank of $22,172.28. The assessment roll for 1902 was $1,809,625. The tax rate was 25.83 mills not including sewers or frontage tax, which produced $52,317.42 for the Collector's roll. The consolidated debentures amount to $230,758.68, and the local improvement to $46,717.99. The Sinking Fund, which is nearly all in the town's debentures, amounts to $23,758.99. The Treasurer's books are well kept, and he receives a salary of $300 per annum, and has been in office

ten years. The Waterworks Department is under the control of the Council, and just about meets expenses.

County of Oxford.

The assessment of this county amounts for 1902 to $24,277,834. The county rates, 1¾ mills on the dollar, come to $43,560.17 for 1902, which were paid in full at the date of my visit. The debentures, which are mostly for the new Court House and the House of Refuge, amount to $100,000 in round figures, and are payable on the instalment plan. The total receipts for 1902 were $94,163.71, and the payments $44,469.51, leaving a balance on hand of $49,649.20 in Canadian Bank of Commerce, Woodstock. The Treasurer keeps the county books very well and receives a salary of $950 per annum. He has been in office 35 years.

Village of Embro, County of Oxford.

The total receipts for 1902 were $6,327.71, and the payments $5,093.15. The assessment roll was $196,323, and the tax rate, 14 mills on the dollar. Collector's roll, $2,817, practically paid in full. The Treasurer keeps the village books very well, and receives a salary of $75 per annum. Debentures due by municipality, about $3,500, on the instalment plan.

City of Woodstock, County of Oxford.

The receipts for the year 1902 were $161,278.19, and the payments $161,158.08. The assessment was $2,800,000. Tax rate, 21 mills on the dollar, yielding for the Collector's roll $56,015.88, of which there was unpaid on 1st January, 1903, $7,662.60. The waterworks and electric systems are under municipal management. Debentures amount to $472,400 for general purposes, and $68,544.51 for local improvement. High School, Public and Separate all under their separate Boards. The Sinking Fund consists of $178,084.95, in Imperial Bank, $4,266.63 in debentures. Treasurer receives $1,200 per annum, has been in office ten years, and appears to be a highly efficient officer.

Town of Ingersoll, County of Oxford.

Total receipts for 1902 were	$51,639 69
Total payments	63,169 16
Overdraft in Traders' Bank, Ingersoll	$11,528 47

The assessment roll for 1902 was $1,500,000. Tax rate 22 mills. Collector's roll, $37,816.12, of which there was due on 1st January the sum of $8,305.37. The debentures owing by the municipality were $174,384.12, against which there is a Sinking Fund in the Traders' Bank, Ingersoll, $52,343.86, and frontage and sidewalk dues charged up at $47,431.11. The Treasurer is a careful and hard-working officer, and more than earns his salary of $400. He has been in office 11 years.

Town of Tilsonburg, County of Oxford.

Total receipts for 1902 were $37,928.25; payments, $35,260.36; balance in the Western Bank, Tilsonburg, of $2,667.89. The assessment of the town was $757,990. Tax rate, 21 mills, not including frontage. Tax Collector's

roll for 1902, $15,917.79, paid in full. Debentures amount to $81,593.11, and there are besides local improvement debentures for $30,797.86. Sinking Fund chiefly in town debentures. Local improvement, $14,085.57. General, $8,217.38. The Waterworks Department appears to be self-sustaining. The Treasurer is an efficient officer and receives $180 salary per annum.

Village of Norwich, County of Oxford.

Total receipts for 1902, $19,071.26. Total payments for 1902, $16,085.95. Assessment of municipality, $321,875. Tax rate, 23 mills on the dollar. Collector's roll, $9,216.54. About $1,200 due at the date of my visit. Debentures, general and local improvement, $24,068.48, against which there is a charge of $8,424 for local improvement dues and $2,707.21 for advances on local improvements. The Treasurer keeps his books correctly, has been in office five years, and receives a salary of $60 per annum.

Township of South Norwich, County of Oxford.

The total receipts for 1902 were $14,311.51, and the payments $12,921.97. The assessment of the municipality was $987,126. Tax rate, not including school rate, 5½ mills. The Collector's roll was $11,323.40, all paid except $17. The liabilities, including balance on debentures, do not exceed $600. The Treasurer has been in office since 1885, and acts as Clerk as well. His salary is $85, and should be more.

Township of West Oxford, County of Oxford.

The receipts for this municipality for 1902 were $15,326.98, and the payments $12,890.56 The assessment roll calls for $1,104,975. Tax rate, 3¾ mills, excluding school rates. Collector's roll, $10,489.94, which was all paid at the date of my visit. The sole liability is $4,523.30, for drainage debentures. The Treasurer, who has just been appointed, acts as Clerk also, and receives a salary of $270. I think he is likely to prove an efficient and careful officer.

Township of North Oxford, County of Oxford.

The total receipts for 1902 were $9,034.40, and the payments $6,864.28. Assessment roll, about $900,000. Tax rate, about 5 mills on the dollar, without school rates. Collector's roll, $7,355.01, all paid except about $17 for rebates. Treasurer has been in office about nine years, and receives as Clerk and Treasurer $165 per annum. The Treasurer's cash appeared to be correct, but I cannot compliment him on his bookkeeping generally. It is to be hoped that he will improve. The only liability of the township was $5,510.94, being debentures for schools and drains.

Township of East Oxford, County of Oxford.

This township had an assessment roll of $1,483,605, and a Collector's roll, also for 1902, of $10,482.63, which was paid in full. Tax rate, 3¼ mills, without schools, drains, etc. Total receipts for 1902, $15,465.93. Total payments, $9,899.25. Liabilities, which included drainage debentures, amounted to about $3,000. Treasurer receives $60 per annum, and has been in office three years. He is a capable man and keeps his books well.

Township of East Zorra, County of Oxford.

This Township had in 1902 an assessment roll which footed up $2,747,142. The tax rate was about 5 mills on the dollar, excluding school rates. Collector's roll, $26,757.71, which was all paid except $5. The liabilities were $17,422.59 chiefly drainage and school debentures. The Canadian Bank of Commerce, Woodstock, had the goodly balance of $6,862.54. The Treasurer has been in office eight years, and receives a salary of $150 per annum. He keeps the township books correctly and well.

Township of West Zorra, County of Oxford.

The total receipts of this township for 1902 were $29,772.21, and the payments $18,432.56, leaving on hand in various banking institutions the balance of $11,339.65. The assessment roll for same year footed up $2,558,130. The tax rate was 4 4-10 mills, without school rates. Collector's roll was $16,-300.90, all paid except $44.14. The drainage debentures are the principal liability, amounting to $13,091.17, and bills payable $2,470. The Schools Fund has assets of $14,540.98, including a disputed claim of $3,454.58, which existed before the present Treasurer assumed office. The cash, $3,600, is included in the general balance. The Treasurer keeps the books of the Township fairly well, and also acts as Clerk. Salary, $222; in office 10 years.

Township of Blandford, County of Oxford.

The total receipts of this township for 1902 were $13,193.85, and the payments $8,624.82, leaving a balance of $4,569.03 in the Bank of Commerce, Woodstock. The assessment roll amounts to $1,086,960. Tax rate, 5 mills, without drainage or school rates. Collector's roll, $8,644.64, all paid except $10. The township's liability consists of $5,397.55, being for drainage debentures. No other liability. The Treasurer has been in office 31 years. He keeps the township books fairly well, and receives a salary of $70 per annum.

Township of East Nissouri, County of Oxford.

Total receipts for 1902 were $18,306.93, and payments $16,494.85, leaving a balance with the Traders' Bank, Ingersoll, of $1,542.08. Total assessment of township, $2,236,924. Tax rate, 4.05 mills, without school rates. Collector's roll, $14,248.46, all paid except $11 remitted. Liabilities of township consist of $5,159 school debentures. Treasurer has been in office 22 years, and receives a salary of $70. A careful man.

Township of Blenheim, County of Oxford.

The total receipts of this township for 1902 were $25,660.34, and the payments $24,411.65. The assessment roll footed up $2,298,565. The tax rate, 5 7-10 mills without school rates. Collector's roll for 1902, $21,337.71. All paid, except $30. The total liability of the township is for drainage and school debentures, and amounts to $7,425.29. The Treasurer acts as Clerk also, and receives a salary of $425 per annum. He has been in office thirty years, and keeps the township books in good order.

Township of Dereham, County of Oxford.

The assessment roll of this municipality reaches $2,500,000. Tax rate,

5 mills, excluding school rates. Collector's roll, $25,501.32, all paid except about $38. Total receipts, $31,504.51. Payments, $33,365.72, being an overdraft in the Traders' Bank, Ingersoll, of $1,861.21. The township has convertible assets of about $12,000, and liabilities of about $39,000, in round numbers, of which $30,430 is represented by drainage debentures. The Treasurer is a very worthy man, but he cannot be considered up to date. His salary is $150, and he has been in office 13 years. This township wants a first-class man as Treasurer, as the accounts are many and complicated.

APRIL.

Township of Scott, County of Ontario.

The total receipts of this township for 1902 were $13,034.13, and the payments $12,359.61. The assessment roll of the township footed up $1,050,000. Tax rate, 6 8-10 mills, without including school rates. Collector's roll amounted to $9,513.76, which was all paid except $45. The only liability of the township is a balance of drainage debentures amounting to $584.67, and there is cash enough on hand to pay these. The Treasurer has been in office five years, and gets a salary of $100. The books are fairly well kept.

Township of Uxbridge, County of Ontario.

The total receipts of this municipality in 1902 amounted to $13,456.20, and the payments to $13,967.45, leaving an overdraft of $511.25, which, however, was not really paid until February by Messrs. Gould Bros., bankers. The assessment roll calls for $997,810, and the tax rate is 5 9-0 mills on the dollar, without school rates. Collector's roll, $11,058.90, of which $41 was returned to the County Treasurer, $30 written off, and the balance paid. The township has a railway debenture liability of $19,000, and has Sinking Funds against it of $9,110,92. The Treasurer gets a salary of $100 per annum, and has been in office since 1890.

Town of Uxbridge, County of Ontario.

This municipality has an assessment roll of $498,400, and a tax rate of 26 mills on the dollar. The Collector's roll for 1902 was $12,958.40, of which there was only due at the date of my visit $841.85 on this roll. The total receipts for the year were $47,441,12, and the payments $46,963.93. The liabilities of the town were $52,419.96, of which the sum of $47,227.43 was represented by debentures. The Sinking Fund deposited in the Dominion Bank, Uxbridge, was $8,642.40, and there was a further credit to this fund of $1,296.50 due by the town. The Treasurer is an experienced and able official, and has been in office five years. Strange to say, he only receives $75 for attending to the town work and $20 for the schools. There is room for an increase here.

Township of Thorah, County of Ontario.

The total receipts of this township for 1902 were $10,526.70, and the payments $10,468.23. Tax rate was 6 6-10 mills, excluding school rates, commutation and dog tax. Collector's roll for same year, $7,024.13, all paid ex-

cept $7.80 remitted. The liabilities consist of six railway debentures of $1,000 each, in all $6,000. Sinking fund in Bank of Toronto, $1,311.39. The Treasurer is a new appointment, and holds the dual position of Clerk and Treasurer. He receives a salary of $255, and promises to do well.

Village of Beaverton, County of Ontario.

This municipality has an assessment roll of $161,925, and a tax rate of 17 mills on the dollar. The total receipts for the year 1902 were $5,037.51, and the payments, $4,188.79. Collector's roll, $2,795.77, all paid except about $31 cancelled and uncollectable. The liabilities of the municipality are about $4,000 in round figures, and the assets, including a sinking fund, of $1,014.55, $15,515. The Treasurer has held the office for ten years, and, considering he only gets $20 a year, does very well for the village, but very poorly for himself.

Village of Port Perry, County of Ontario.

Total receipts for 1902 were $18,263.92, and the payments $17,347.76. Total assessment roll amounted to $402,990. Tax rate, 2½ cents on the dollar. Collector's roll, $10,421.42, on which there was due on 15th April, $2,700. The liabilities amount to $36,217, of which the sum of $30,313 was in debentures and $5,700 in bills payable. The assets amounted to $30,000 in round figures, mostly schools, town hall, fire department, etc. The Treasurer has been in office 23 years, and receives a salary of $100 per annum.

Town of Oshawa, County of Ontario.

This municipality showed receipts for 1902 of $28,519.23, and payments of $32,604.77, being an overdraft in the Western Bank of Canada of $4,085.54. The assesment roll called for $1,225,005. Tax rate, 22 mills on the dollar. Collector's roll, $25,330.37. All paid except about $900 due in April, and which may be paid now. The town's liabilities amount to $85,577.57, of which the sum of $81,000 is represented by debentures and the bank overdraft makes up most of the balance. The assets amount to $90,056.03, of which the McLaughlin mortgage stands for $46,574.66. The Treasurer has been in office seven years, and receives a salary of $150 per annum. Books fairly well kept.

Township of Whitby, County of Ontario.

Assessment roll for 1902 was $1,492,550. Tax rate, about 4½ mills on the dollar, excluding school and commutation tax. Collector's roll, 12,705.38, all paid except $28. Total receipts for the year were $15,704.67; payments, $14,902.86, leaving a balance of cash on hand of $801.81 (Dominion Bank, Whitby). The liabilities of the township were $1,977.02, and the assets, as including cash as above, about $1,500. Treasurer has been in office nine years, and receives a salary of $90 per annum. Books fairly well kept.

Township of Pickering, County of Ontario

Total receipts for 1902 were $38,871.04, and payments $37,194.07, leaving a balance of $1,676.97, mostly in the Western Bank of Canada, Pickering (in bank, $1,568.31; in Treasurer's hands, $108.66). The assessment of the town-

ship amounts to $3,400,000. Collector's roll, $26,923.95, of which on the first of the year there was unpaid the sum of $1,593.95. The liabilities amounted to $8,076.53, of which $3,000 was in debentures. Assets, $5,728.17, which includes the above mentioned cash and uncollected taxes, town hall, etc. At the date of my visit the Treasurer was short in his cash $58.01, which fact I duly communicated to the Reeve and Council, but received no answer. The Treasurer is a man of considerable means, and no doubt is felt of his ability to pay what he owes, but it is a great pity to see the books of so wealthy a municipality as this kept in such a slovenly way. The Treasurer has been in office nine years, and receives a salary of $150 per annum.

Town of Whitby, County of Ontario.

Total receipts for 1902 were $61,456.24. Total payments, $60,689.41, leaving a balance of $766.83, nearly altogether in the Western Bank, Whitby. The assessment roll amounted to $815,326, and the tax rate, 21½ mills. The Collector's roll amounted to $17,690.27, of which roll at the date of my visit there remained unpaid $3,191.82. The town owed altogether $69,354.63, of which notes under discount represented $10,882.80, and consolidated debentures $58,471.83. The assets came to $61,477.98, being chiefly made up of the town property. Uncollected taxes, 1901, 1902, and the schools and Collegiate Institute. The Treasurer is a careful official, and has been in office seven years. He receives a salary of $100 per annum.

Township of East Whitby, County of Ontario.

The assessment roll of this township for 1902 amounted to $1,621,350. The tax rate was 7 mills for all purposes. Collector's roll amounted to $11,128.78, which was all paid except $67.31, uncollectable. Total receipts for year were $14,181.22. Total payments $13,761.88. There were no liabilities, and the assets amounted to $5,730.05, including a municipal loan fund investment of $3,200. Treasurer keeps his books fairly well, and has been in office 18 years. He receives a salary of $75 per annum.

County of Ontario.

The assessment roll of this county foots up $20,530,938. The county rates for 1902 amounted to $27,000, which amount was all paid except a balance of $251. Tax rate, 1 7-10 mills. The liabilities of the county on the 1st January, 1902 were (including debentures of $30,225.32), $54,769.30, and the assets $94,763.72, which included county property, $50,000, House of Refuge, $21,000 (recently erected). The balance was chiefly cash in the Western Bank of Canada, Whitby. The total receipts for 1092 were $142,688.42, and total payments $119,902.40, leaving a balance in the Western Bank of $22,786.02. Treasurer has been in office since 1890, and receives a salary of $1,000. A well-managed office.

MAY.

Township of Mono, County of Dufferin.

The total receipts for 1902 were $14,477.44, and the total payments $13,819.38. The assessment for the township for same year was $1,721,040.

The tax rate, 5 1-10 mills, excluding school rates. Collector's roll, $11,763.-01, all paid before end of year. The liabilities were only $339, and the assets, including cash in the bank, $674.91. Treasurer keeps his books well, and has been in office two years. His salary is $100 per annum.

Township of Melancthon, County of Dufferin.

Total receipts for 1902 were	$19,540 12
Total payments for 1902 were	1,9647 22

Showing an amount due Treasurer of $107.10. The total assessment was $1,-776,771. Tax rate, 5½ mills on the dollar, not including school rates. Collector's roll, $15,238.88, all paid except $204, uncollectable. The sum of $2,500, borrowed money, was due on 1st January, but that having been since paid, there appears to be no liability at present. The Treasurer has been in office 10½ years, and receives a salary of $100 per annum. He is a Treasurer of the old school.

Township of Mulmur, County of Dufferin.

Total receipts for 1902 were	$14,547 72
Total payments for 1902 were	12,873 99
Balance	$ 1,674 06

The assessment roll was $1,317,325. Tax rate, 6 mills, without school rates. Collector's roll, $11,160.73, all paid except $6. On the 1st January there was about enough cash on hand to pay the county rate, which was the only liability. Treasurer has been in office nine years, and receives a salary of $115. The municipality appears to be in good shape.

Township of East Luther, County of Dufferin.

The total receipts for 1902 were	$12,705 38
The total payments for 1902 were	11,696 44
Balance	$ 1,008 94

The assessment roll for same year was $849,255. Tax rate, 6 3-10 mills, excluding school rates and drainage tax. Collector's roll, $8,592.03, all paid except $23.92. Township liability amounts to $8,837.54, which includes debentures for schools and drains amounting to $7,700.86. Treasurer has been in office six years, and receives a salary of $55 per annum. The Treasurer being absent in the Northwest, Mr. Watson, the Clerk of the township, acted for him. Like a good many other Treasurers in this county, no bank account is kept by him.

Township of East Garafraxa, County of Dufferin.

The assessment of this municipality amounted in 1902 to $1,118,900. The tax rate, 5 3-10 mills, without school rates. Collector's roll, $9,629.16, paid in full. Total receipts, $12,123.82; payments, $11,207.41. Liabilities consist of one bridge debenture, $4,321.13, and assets of cash on hand, $916.-41 as above. Treasurer has been in office five years, and receives a salary of $35 per annum. No bank account in this case either.

Township of Amaranth, County of Dufferin.

Total receipts for 1902 amounted to	$17,024 63
Total payments for 1902 amounted to	15,697 53
Balance in Treasurer's hands	$ 1,327 10

Assessment for same year amounted to $1,516,900. Tax rate, 5 4-10 mills on the dollar, without school rates. Collector's roll, $13,375.79, all paid except about $26. The assets and liabilities of the township appear to be about equal, or about $2,000. Treasurer has been in office five years, and receives a salary of $65 per annum. No bank account.

County of Dufferin.

Total receipts for this county for 1902 were $26,640 65
Total payments for this county for 1902 were 26,319 86

Total assessment of county, $9,556,380. Tax rate for county purposes, 1 1-5 mills on the dollar, which yielded $11,467.65, which sum had all been paid previous to my visit. The county's liability consisted at that time of one consolidated debenture of $12,000, for which there were funds on hand amounting to $11,677.33. Other liabilities amounted to $2,521.73. Assets, without the sinking fund above mentioned, amounted to $43,860.97. This included the County Buildings, which are valued at $40,000, with land. The Treasurer has been in office ten years, and receives a salary of $800 per annum. The county's affairs appear to be well managed and the Treasurer's books well kept.

Town of Orangeville, County of Dufferin.

The total receipts for 1902 were $33,480.71, and the payments were $33,617.99, showing an overdraft in the bank of $137.28. The assessment of the town was $765,505, and the tax rate 22 mills. The Collector's roll amounted to $19,495.08, which was all paid at the date of my visit in May, except $318.53, a remarkably good exhibit for a town. The liabilities of the town on 1st January were $126,754.41, of which general debentures represented $103,731.18, and local improvement debentures $14,832.91. The sinking fund amounted to $14,020.02. Other assets amount to $95,610.46, which sum includes waterworks, schools and town property generally. The Treasurer receives $300 per annum and has been in office 24 years. He is an efficient and careful officer.

Village of Niagara Falls South, County of Welland.

The assessment roll for this municipality foots up for $1902 $415,028. Tax rate, 17 mills on the dollar. Collector's roll, $7,212.13, which at the date of my visit in May last had all been paid except $119.13. Total receipts were $15,348.04, and payments $15,236.30. Total liabilities, including debentures, $14,544.99. Total assets, including waterworks, $11,000, amount to $16,032.99. Treasurer had only been in office five months at the date of my visit. He appears to be a capable man. His salary is $100 per annum. By the look of the work he has ahead of him, he will earn it, and more.

JUNE.

Village of Tiverton, County of Bruce.

Total receipts of this municipality for 1902 were $2,498.53, and payments $1,779.78, leaving a balance on hand of $718.75. The total assessment of the

village was $72,625, and the tax rate 25 mills on the dollar. Collector's roll for 1902, $1,865.79, which was practically paid at the date of my visit. The Treasurer keeps the village books very well, has been in office three years, and gets a salary of $25 per annum. The only liabilities are $1,500 for debentures for Town Hall. The assets consist of cash as above and school and town property.

Township of Kinloss, County of Bruce.

The assessment roll of this township foots up $1,221.990. Tax rate, 3 6-10 mills on the dollar, excluding school rates. Collector's roll, $8,520.61, all paid except $6. Total receipts, $11,463.71, payments $8,911.08, balance on hand $2,552.63. The only liability is a school debenture for $910. Treasurer might keep the books better, but he is not likely to improve much, having been forty years in office. Salary $110 per annum.

Village of Lucknow, County of Bruce.

The total receipts for 1902 were $16,270.33, and the payments $14,052.82 leaving a balance in Bank of Hamilton, Lucknow, of $2,217.50. The assessment roll was about $300,000. Tax rate, 22 mills. Collector's roll, $6,592.87, which was paid in full. The liabilities which were all in the form of debentures, amounted to $26,600, and the assets to $40,158.87, which included the waterworks, $10,000 sinking fund, $10,075.32. Town Hall $5,000, schools and miscellaneous make up the balance. The Treasurer receives $50 per annum, and has been in office since 1895. A fairly good officer and should be better paid.

Township of Kincardine, County of Bruce.

The assessment of this township amounted in 1902 to $1,582,925. The Collector's roll for same year, $12,417.24, nearly all paid. Tax rate, 6 mills on the dollar, without school rates. Total receipts were $14,235.26, and payments $14,261.26, leaving a balance of $26 due the Treasurer at the end of year. The only liabilities were $576, being balance of debenture due for drains and schools, and at the date of my visit the Treasurer had sufficient money on hand to pay the township's indebtedness in full. The Treasurer is a careful officer and receives a salary of $100 per annum. In office since 1888.

Township of Bruce, County of Bruce.

Total receipts for 1902 were $20,861.70, and payments $19,141.81, leaving a balance on hand of $1,719.89. The assessment for the township is $1,388,805. Tax rate, 6 2-10 mills, without school rates. Collector's roll, $14,462.25, all paid except about $200 remitted by Council. The liabilities consist almost entirely of debentures for schools, $6,280, this township having no less than 16 school houses recently built. There is a sinking fund of $2,316, and cash and township property make up altogether a total amount for assets of $5,236. The books of the township might be better kept, but the Treasurer is only recently appointed and may improve. Salary $100 per annum.

Town of Kincardine, County of Bruce.

Total receipts for 1902 were $33,136.57, and payments $27, 325.44, leaving a balance in Merchants' Bank of Canada, Kincardine, of $5,811.13. The as-

sessment roll of the town for 1902 was $613,163. Tax rate, 26 mills on the dollar. Collector's roll, $15,763.96, which had been all paid at the date of my visit, except $762, not deducting exemptions. Liabilities amounted to $81,198.13, chiefly debentures, against which there is a sinking fund of $16,346.89. The assets, including the latter amount, waterworks and electric light departments, town property, cash, etc., make a total in the assets column of $146,103.77. The Treasurer is a careful and hard-working official, having not only the treasury to look after, but the waterworks and electric light departments. He receives a salary of $300 per annum.

Town of Wingham, County of Huron.

The assessment roll of this town foots up $620,347, less exemptions amounting to about $6,000. The tax rate was 21 mills on the dollar. Collector's roll for 1902, $14,475.19, all paid except $136, uncollectable. Total receipts $33,435.60, payments $31,841.19, leaving a balance in the Dominion Bank, Wingham, of $1,594.41 on 1st January, 1903. The liabilities amounted at the same date to $82,000 in round figures, nearly altogether represented by debentures. The assets amounted to $72,000, made up of cash balance as above, sinking fund $8,979, waterworks, Town Hall and Park, due by sundry manufacturers and schools, etc. The Treasurer acts as Clerk and also School Treasurer, and receives altogether $475 per annum. A capable and hard-working official.

Township of Eastnor, County of Bruce.

Total receipts for 1902 were $20,460.46, and payments $20,380.55. Assessment roll for same year, $342,858. Tax rate, 11 2-10 mills, without school rates. Collector's roll, $8,302.59, which was all paid except about $200 at the date of my visit. The liabilities were nearly all in the form of drainage debentures, amounting to $18,834.70, which amount included a liability to one of the drainage funds of $2,335.82. The assets amounted to $10,714.35, which included sinking fund, $2,312.98, and town property and taxes uncollected on 1st January, 1903. The Treasurer has been in office 2½ years, and receives a salary of $70 per annum.

Village of Tara, County of Bruce.

Total receipts for 1902 were $8,650.97. Total payments, $7,017.71, leaving a balance in Merchants' Bank of Canada of $1,633.26. Assessment roll for 1902, $210,020. Tax rate, 16 mills, without frontage tax. Collector's roll, $3,401.40, all paid at the date of my visit in June, 1903. The liabilities consist of debentures, $11,091.28, and the assets, including above cash balance and school balance and Public School, etc., amount to $9,831.11. Treasurer has been in office 22 years, and receives $30 salary per annum. He is an efficient officer and should get at least double his present salary.

Town of Wiarton, County of Bruce.

Total receipts for 1902 were $97,751.01, and payments $97,610.86. Assessment roll for same year foots up $504,270. Tax rate, 26 mills on the dollar. Collector's roll, $13,907.32, all paid by 1st June except $423.50. The liabilities of the town amounted on 1st January, 1903, to $115,570.96. The assets amounted to $91,265.22, which amount included a mortgage on at table

factory for $15,000, waterworks $30,000, docks $7,200, Town Hall $8,200, school property, granolithic sidewalks, etc. The Treasurer had only been in office six months when I saw him. He receives a salary of $150 per annum.

County of Bruce.

The total receipts of this county for 1902 were $79,865.69, and the payments $72,815.22. Balance in Bank of Commerce, Walkerton, $,050.47. The total assessment of the county was $25,952,972. Tax rate of county, 1.45 mills, which yielded county rates of $37,631.81, of which there was paid to 16th June, 1903, the sum of $35,127.92. The liabilities amounted to $20,-906.04, of which the sum of $17,147.93 was in debentures, and miscellaneous $3,758.11. The assets also on 1st January, 1903, amounted to $98,765.89. This amount included the County Buildings, House of Refuge, amount due from municipalities, deposit receipt for $4,000, cash as above $7,050.47, etc. The Treasurer receives a salary of $1,200 per annum, and has held office for many years. He is a highly efficient officer and I find his books are in perfect order.

Town of Walkertown, County of Bruce.

Total receipts for 1902 were $44,218.76, and payments $42,401.19, leaving a balance in the Merchants' Bank of Canada, Walkerton, of $1,817.57. Total assessment o ftown was $670,000. Tax rate, 26 mills, which yielded for the Collector's roll $18,661.38, of which at the date of my visit in June, 1903, only $350 remained to be paid. The liabilities of the town reached $110,671.95 on 1st January, 1903, nearly all in debentures, and the assets $109,194, which included cash $1,817.57, sinking fund $1,959.74, loan to chair factory $6,000, waterworks $45,000. The balance was made up of town property, fire hall, schools, etc. The Treasurer's books I found in good order. He has been in office two years, and receives a salary of $275.

Township of Greenock, County of Bruce.

The assessment roll of this township in 1902 footed up $1,839.310.40. Tax rate on the dollar, 3 mills, without school rates. Collector's roll, $10,-710.70, all paid. The receipts for the year were $14,308.55, and payments $13,764.31, leaving a balance of cash on hand of $544.24. The liabilities only amounted to $164.60. The Treasurer has been in office 43 years and receives a salary of $100 per annum. He is an excellent official.

Town of Elderslie, County of Bruce.

Total receipts for 1902 were $13,752.86, and payments $12,877.59, leaving a balance of $875.27 in Western Bank, Paisley. Total assessment of township was $1,300,000. Tax rate, 4 6-10 mills, excluding school rates. Collector's roll, $11,247.14, all paid. The liabilities were practically only $2,500, for school debentures, and the assets about the same. The Treasurer had only been in office about eight months when I saw him. I think he is likely to prove a good officer. His salary is $90 per annum at present.

Township of Culross, County of Bruce.

Total assessment for township for 1902 was $1,743,205. Tax rate, 3.06

of year. Total receipts for 1902 were $13,222.95. Total payments, $12,- mills, without school rates. Collector's roll, 181,118.40, all paid beginning 035.94. Balance, $1,187.01. The sole liability of the township on 1st January, 1903, was a school debenture of $1,431.98, and an item of $265 for salaries. The assets, including cash above mentioned, were sufficient to pay the liabilities. The Treasurer has been in office 9½ years and receives $90 salary per annum. I found his books correct.

Township of Saugeen, County of Bruce.

The assessment of this township was in 1902 $840,195. Tax rate, 3.08 mills, without school rates. Collector's roll, $5,779.53, all paid at the date of my visit in June. Total receipts, $6,906.03; payments, $5,892.69, leaving a balance on hand and in bank of $1,013.34. The liabilities of the township on 1st January, 1903, did not reach the sum of $200. The Treasurer keeps the township books fairly well, and receives a salary of $70 per annum. He has been in office ten years.

Township of Brant, County of Bruce.

Assessment roll for 1902 was $2,053,620. Tax rate, 4.04 mills, without school rates or special tax. Collector's roll, $16,290.15, all paid except about $12. Total receipts $24,376.82. Total payments, $23,951.95. The liabilities of the township were $8,168.76, and the assets $8,431.38. The Treasurer keeps the township books very well, has been in office 22 years, and receives $150 salary per annum.

Village of Paisley, County of Bruce.

The assessment for this municipality for 1902 was $327,025. Tax rate, 20 mills on the dollar. Collector's roll, $6,626.64, all paid. Total receipts, $14,969.64. Payments, $12,311.81, leaving a balance, principally in the Western Bank of Canada, Paisley. The liabilities on 1st January, 1903, amounted to $14,951.65, of which the sum of $12,969.85 was in debentures for a carpet factory, and for which the town holds a mortgage of $14,000. The assets of the town, inclusive of this mortgage, amount to $46,219.87. The Treasurer has been in office 12 years, and receives a salary of $45 per annum. He deserves more.

Village of Teeswater, County of Bruce.

The assessment roll amounted in 1902 to $247,005. Tax rate, 18 mills on the dollar, which produced for the Collector's roll $4,520.80, practically paid in full. The total receipts for 1902 were $7,046.24, and payments $5,- 105.03, leaving a balance on hand of $1,941.21. The liabilities of the municipality amounted to $14,619.18. Assets, including sinking fund of $6,- 373.18, to $32,655.39. The Treasurer, whose books are kept very well, has a salary of $30 per annum, and has been in office 20 years. It may be mentioned here that the Treasurer is one of the heaviest ratepayers in the village, and that salary does not enter into his calculations in the matter.

Village of Dover, County of Norfolk.

The assessment of this municipality for 1902 amounted to $323,815.

Tax rate, 19 mills. Collector's roll, $5,814.56, of which a little over $100 remained to be paid at the date of my visit in June last. Total receipts were $7,695.36, and payments $6,619.41, leaving a balance of $1,075.95 on hand. The liabilities on 1st January, 1903, consisted of debenture $5,347.68, and the assets, which included school property $7,000, Town Hall $4,500, cash $1,075.95, and taxes due $1,076.51, amounted to $13,646.46. The Treasurer has been in office 10 years, and receives as salary of $25. As his books appear to be fairly well kept, I would suggest an increase.

County of Norfolk.

The receipts for this county for 1902 were $36,359.91, and the payments $26,970.59, showing a balance in the Molson's Bank, Simcoe, of $9,389.32. The total assessment of the county was $12,885,000, which, with a tax rate of 1½ mills, produced for county purposes $19,327.50, which amount had all been paid before I made my visit in June last. The county had no liabilities on 1st January, 1903, and the assets, including County Buildings, etc., amounted to $69,392.78. The Treasurer's books are well kept, and he appears to be a very capable officer. His salary is $600, and he has been in office eight years.

County of Wentworth.

Total receipts for 1902 were	$ 65,643 33
Total payments for 1902 were	105,993 08
Overdraft	$ 40,349 75

Leaving an overdrawn account in the Bank of Hamilton as above on 1st January, 1903. On the 1st of July, 1903, the position was altered, and there was a credit in the Bank of Hamilton in different accounts of $42,941.19. The assessment for the county for 1902 was $14,727,166.00, which at 1 mill 561 dec., produced for the county rates $23,000. The liabilities of the county on 1st January, 1903, were $91,388.41, and the assets $191,623.00. The Treasurer has been in office for eight years and is a most efficient officer. His salary is $1,150 per annum.

JULY.

Village of L'Orignal, County of Prescott.

The assessment of this municipality for 1902 was $124,225. Tax rate, 2½ mills on the dollar (property assessed about one-half its value). Collector's roll, $2,517.64, of which at the date of my visit there was the sum of $197 due. Total receipts $2,740.39, total payments $2,513.21, balance in cash, $227.18. This amount, with the uncollected taxes, on 1st January, 1903, was more than enough to pay all liabilities of the village. The Treasurer keeps the books fairly well, and has been in office since 1898. He receives a salary of $40 per annum.

United Counties of Prescott and Russell.

Total receipts of above for 1902 amounted ed to	24,962 01
Total payments of above for 1902 amount to	$24,044 60
Reducing the overdrawn account for the year by	$ 917 41

and making the overdrawn account $17,757.01, on 1st January, 1903. Total assessment of county was $6,411,223. Tax rate, 2½ mills, yielding for coun-

ty rates $16,028.08, of which there was unpaid on 1st July, $3,908.17. Besides the overdraft in Bank of Ottawa of $17,757.01, as above mentioned, the only other liabilities of the county on 1st January, 1903, were debentures for Lemieux Bridge, $7,184.96, and redemption fund, $283.17. The assets were the County Buildings, unpaid county rates and Lemieux Bridge, altogether $43,410.31. Treasurer keeps his books fairly well, has been in office three years, and receives a salary of $500 per annum.

Township of Longueil, County of Prescott.

Total receipts for 1902 were	$ 2,405 28
Total payments for 1902 were	2,482 37
Leaving a balance due to the Treasurer of	$ 77 09

The assessment for 1902 was $189,912. Tax rate, $1\frac{3}{4}$ cents on the dollar. Collector's roll, $2,808.09, of which there was due at the date of my visit in July about $250 on this roll. Treasurer's books are poorly kept. He receives a salary of $30 per annum, and has been in office 16 years. The liabilities of the township are about $1,300, which will be nearly covered by back taxes due and still unpaid.

Town of Vankleek Hill, County of Prescott.

The assessment roll for this municipality was $476,760. The tax rate, about 2 cents on the dollar. Collector's roll, $8,360.78, paid in full. Total receipts for 1902, $19,345.36; total payments, $18,536.55, leaving a balance of $808.81 in the Bank of Hochelaga, Vankleek Hill. The liabilities of the town consist of $17,618.54, chiefly debentures, and the assets $35,124.83, of which schools are $27,000. This for 1st January, 1903. The Treasurer has been in office since 1897, and receives a salary of $30 per annum, which might be increased without hurting anyone.

Town of Hawkesbury, County of Prescott.

Assessment roll for same year, $491,729. Tax rate, 2.29 cents. Collector's

Total receipts for 1902 were	$18,779 99
Total payments for 1902 were	18,643 25

roll, $11,250.88, of which there was paid at the date of my visit in July the sum of $9,018.93. The liabilities of the town on 1st January, 1903, were $13,748.95, principally in debentures, and the assets amounted to $4,488.15, principally unpaid taxes. None of the town property appears to be included in the assets. The Treasurer is a capable and efficient officer and has held the position 33 years. He receives a salary of $75 per annum.

Township of North Plantagenet, County of Prescott.

The assessment roll for this township for 1902 was $416,190. Tax rate, 8 mills, without school rates. Collector's roll, $10,308.93, fairly well paid. The liabilities amount to $8,321.05, and the assets $9,591.93. This on 1st January, 1903. The Treasurer has been in office six years, and receives a salary of $55 per annum.

Township of South Plantagenet, County of Prescott.

The assessment roll of this township for 1902 was $387,995. Tax rate, 11 1-10 mills, without school or drainage rates. Collector's roll, $9,698.04, all paid except $245 returned to County Treasurer. Total receipts for 1902 $11,570.29, payments $10,288.59, leaving a balance in Treasurer's hands of $1,281.70. The liabilities of the township were $7,586.06, and the assets $5,993.33. The Treasurer has been in office eight years, and receives a salary of $70 per annum.

Township of East Hawkesbury, County of Prescott.

Total receipts of this municipality for 1902 were	$14,875 41
Total payments of this municipality for 1902 were	13,629 28
Leaving a balance in the Treasurer's hands of	$ 1,246 13

The assessment roll called for $449,525. Tax rate on the dollar, 20 mills. Collector's roll, $12,089.57, all settled at date of inspection. Liabilities 1st January, 1903, were $3,811.45. Assets, $3,989.65. Treasurer in office 29 years and receives a salary of $65.

Township of West Hawkesbury, County of Prescott.

Total receipts for 1902 were 1$2,743.07. Total payments, $9,838.67, leaving a balance of $2,904.45 in Bank of Ottawa, Vankleek Hill. Assessment roll for same year was $264,672. Tax rate, about 3 cents on the dollar for all purposes. Collector's roll, $8,490.38, all paid except $20. Total liabilities reached $10,039.87. Total assets, $5,454.40. Treasurer has been in office three years, and receives $30 salary per annum.

Township of Caledonia, County of Prescott.

The assessment roll for 1902 was $285,301. Tax rate on the dollar, 11 7-10, without school rates or special rates. Collector's roll, $7,441.54, all paid. Total receipts, $7,018.69. Payments, $6,913.20. The liabilities on 1st January, 1903, amounted to $4,988.04, and the assets to $13,827.85. Treasurer has been in office 25 years, and gets a salary of $50 per annum.

Village of Casselman, County of Russell.

The receipts of this municipality for 1902 were $2,441.62, and the payments $2,242.94, leaving a balance in the Treasurer's hands on 1st January, 1903, of $198.68. The assessment roll amounted to $40,669, and the tax rate to 4 cents on the dollar, which gave a Collector's roll of $1,679.95, all paid except $91.10, returned to County Treasurer. There is a debenture of $2,000 of the township for a bridge, against which there is a sinking fund of $357.18, and the only other liability on 1st January, 1903, was $1,403 for borrowed money, $3,403 altogether, against which there are assets of $1,767.85, without including school property. The Treasurer has been in office five years, and receives $25 per annum as salary.

Township of Alfred, County of Prescott.

The assessment roll for this municipality for 1902 foots up $331,575. Tax rate, about 2¾ cents on the dollar for all purposes. Collector's roll, $9,-

462.18, of which at the date of my visit there was due $536.26. Total receipts for the year 1902 were $10,634.95. Payments, $10,536.34. The liabilities on 1st January, 1903, were $4,179.30, and the assets $4,897.67. Treasurer has been in office 29 years and receives a salary of $45 per annum.

SEPTEMBER.

Township of Adamston, County of Renfrew.

Total receipts of this township for 1902 were $8,286.56, and payments $6,714.20, leaving a balance in Treasurer's hands on 1st January, 1903, of $1,572.36. Assessment roll foots up $744,535. Tax rate, 3 6-10 mills on the dollar, without school rates. Collector's roll, $5,942.29, nearly all paid. Liabilities footed up on 1st January, 1903, $2,058.87, and assets $3,523.82. Treasurer keeps township books very well. He has been in office since 1874, and receives $50 per annum.

County of Renfrew.

The county receipts for 1902 were $32,882.37, and the payments $29,198.82, leaving a balance on hand 1st January, 1903, of $3,683.55. The county assessment for 1902 was $6,222,511. The tax rate was 3 mills on the dollar. Total of county rates, $17,399, of which there was only $924.92 due at the date of inspection. The sinking fund account in the Bank of Ottawa, Pembroke, amounted to $10,697.40. Total assets, including county buildings ($50,000), on 1st of January, 1903, were $79,555.43, and total liabilities, chiefly debentures, were $30,552.18. I found the Treasurer's books in good order. The Treasurer is an efficient officer and receives a salary of $900 per annum. He has been in office 12 years.

Township of McNab, County of Renfrew.

The total receipts for 1902 were $12,483.55, and the total payments $10,659.89, which left a balance on hand of $1,823.66 on 1st January, 1903. The assessment roll for the township for the same year (1902) was $1,132,372. Tax rate for all purposes, 8 mills. Collector's roll, $9,385.15, all paid except $80.94, uncollectable. The assets on 1st January, 1903, amounted to $4,841.81, and the liabilities to $1,092. Treasurer keeps his books fairly well and receives a salary of $75 per annum. He has been in office 23 years.

Township of Horton, County of Renfrew.

The assessment roll for this township amounts to $498,171. Tax rate, 7 mills, for all purposes. Collector's roll, $3,610.58, of which there was still due last September $317.30. Total receipts were $4,656.36, and payments, $3,737.48, leaving a balance in the Bank of Ottawa of $918.88. Total assets on 1st January, 1903, were $8,005.94, and total liabilities $115. Treasurer keeps township books fairly well. He receives $10 per annum as salary and has been in office since 1895.

Township of Raglan, County of Renfrew.

Total receipts for this municipality were $1,874.79, and total payments

$1,254.09, leaving a balance on hand of $620.70 on 1st January, 1903. Assessment roll footed up $51,880, which, at 1¼ cents on the dollar, and not counting school rates, which were additional, made Collector's roll $1,851.55, which sum was all paid except $29, uncollectable. Total assets amounted to $1,626.15, and liabilities to $1,274.69. Treasurer keeps the township books fairly well. He receives a salary of $50 per annum for acting as Treasurer and Clerk, and has been office two years.

Township of Griffith and Matawachan, County of Renfrew.

Total receipts for 1902 were $1,185.87, and payments $1,167.26. Assessment of township was $21,400. Tax rate, 24½ mills, excluding school rates. Collector's roll, $1,210.34, of which at date of inspection there was due $183. Assets were on 1st January, 1903, $628, and liabilities within a few dollars of the same. Treasurer acts as Clerk also, and receives altogether $65 salary per annum.

Townships of Bagot and Blythfield, County of Renfrew.

Assessment of the above townships was $144,449. Tax rate, 7 5-10 mills, without school rates. Collector's roll, $3,267.62, all paid except about $75. Total receipts for 1902 were $4,430.11, and payments $3,346.85, leaving a balance on hand of $1,083.26 1st January, 1903. The assets of the municipality on the same date were $2,682.16, and the liabilities $363.54. The Treasurer has been in office 24 years, but I cannot compliment him on his bookkeeping. He receives $45 salary per annum.

Township of Grattan, County of Renfrew.

Total receipts for 1902 were $4,902.69, and payments $3,644.55, making a balance of $1,258.14, which was in the Merchants' Bank of Canada, Eganville, on 1st January, 1903. The assessment of the township was $201,755, and the tax rate 6½ mills, not including school rates. Collector's roll, $3,353.95, which was paid in full. Total assets of township, not counting schools, $1,755.69. Total liabilities, $1,147. Treasurer appears to be an efficient officer. He has just been appointed to the office, at a salary of $25 per annum.

Townships of Brudenell and Lyndoch, County of Renfrew.

Total receipts for 1902 were $4,404.18, and total payments $4,158.31. The assessment of the municipality was $66,345. Tax rate, about 5 mills, without school rates. Collector's roll, $2,667.12, paid in full. The assets on 1st January, 1903, were $3,550.76, including schools, and the liabilities, $2,780.42. Treasurer has been in office 13 years, and receives a salary of $30 per annum. This Treasurer does not know whether the township holds any security for him or not. He rather thinks there is none.

Townships of Wilberforce and North Algoma, County of Renfrew.

Total receipts for 1902	$ 5,714 55
Total payments for 1902	5,067 16
Balance in Treasurer's hands	$ 647 39

Assessment roll, $133, 525. Tax rate, 3½ mills, without school rates or com-

mutation allowances. Collector's roll $1,407.35, all paid but about $200. Total assets, $3,237.31. Liabilities, $1,874.39. Treasurer keeps books very well, has been in office 35 years and receives $10 per annum

Townships of Hagarty, Sherwood, Jones, Richards and Burns, County of Renfrew.

Assessment roll for 1902 calls for $94,325. Tax rate about 5½ cents on the dollar, which includes school rates. Collector's roll, $5,183.29, all paid except $35. Total receipts $6,543.11, total payments $6,883.38, which leaves $340.27 due to Treasurer. Total assets amounted to $4,135.77, and liabilities to $3,440.27 on 1st January, 1903. The Treasurer does not keep his books nicely. He has been in office since 1887, and receives $75 salary per annum.

Township of Stafford, County of Renfrew.

The total receipts for 1902 were $3,543.38, and payments $3,098.37, leaving a balance of $445.01 in Treasurer's hands. Assessment roll for 1902 was $234,080. Tax rate, 3 mills on the dollar, not including school rates. Collector's roll, $2,709.09, paid in full. The liabilities were on 1st January, 1903, $138.90, and the assets $3,488.43. The Treasurer does not keep his books very well. He receives $35 salary per annum, and has been in office for three years.

Township of South Algoma, County of Renfrew.

Assessment of municipality was $37,070. Tax rate, about 4 cents on the dollar, including school rates. Collector's roll for 1902, $1,290.57, practically all paid. Total receipts for year, $1,510.23; total payments, $1,400.33. Liabilities at 1st January, 1903, amounted to $1,256.17, and assets to $780.32, not including schools. Treasurer in office 18 years. Salary $25 per annum.

Township of Bromley, County of Renfrew.

Total receipts for 1902 were	$ 8,816 91
Total payments for 1902 were	8,058 11
Balance in Treasurer's hands	$ 758 80

Assessment roll, $166,801. Tax rate, 13½ mills, without school rates. Collector's roll, $6,095.49, paid in full, except about $6. The assets on 1st January, 1903, were $2,609.85, and the liabilities $900. Treasurer has been in office three years, and receives a salary of $40 per annum.

Township of Westmeath, County of Renfrew.

Total receipts for 1902 were	$11,985 65
Total payments for 1902 were	11,962 75

Assessment roll for same year, $295,742. Tax rate, 12 mills on the dollar, not including school rates. Collector's roll, $11,696.73, all paid except about $50. Assets consist of school property, $15,450, and $1,017.90 current assets. Liabilities, $2,130.49. Treasurer keeps books fairly well, and has been in office 18 years. He receives a salary of $50 per annum.

Township of Ross, County of Renfrew.

Assessment roll for 1902 amounted to $555,680. Tax rate, 4¼ mills on the dollar, without school rates. Collector's roll, $5,670.66, paid in full. Total receipts for 1902 $7,344, and payments $6,440.64, leaving a balance in Treasurer's hand of $903.36. The assets of the township are placed at $1,901.40, and the liabilities at $200. Treasurer's books are fairly well kept. He has been in office 34 years, and receives a salary of $50 per annum.

Townships of Rolph, Buchanan and Wylie, County of Renfrew.

Total assessment for 1902 was $55,250. Tax rate, 11 mills, without school rates. Collector's roll, $2,955.16, of which about $300 was due at the date of my visit. Liability on 1st January, 1903, amounted to $3,360.10, and assets to $2,664.87, not counting school buildings. Treasurer's books are fairly well kept. He has been in office 10 years and receives a salary of $30 per annum.

Townships of Alice and Fraser, County of Renfrew.

Assessment for 1902 was $119,035. Tax rate, 11½ mills, without school rates. Collector's roll $3,528.20, practically all paid. Total receipts for 1902, $4,079.97. Total payments, $4,071.64. Assets on 1st January, 1903, $1,016.28, without school property. Liabilities, $703.49. Treasurer's books poorly kept, but, considering his age, which was 83 last birthday, he does better than might be expected. His salary is $35 per annum, and he has been in office 35 years. Accounts correct.

Village of Cobden, County of Renfrew.

The receipts of this municipality for 1902 were	$ 6,173 06
The payments of this municipality for 1902 were	5,706 23
Balance in Bank of Ottawa	$ 466 83

Assessment roll for 1902 was $90,300. Tax rate, 24½ mills. Collector's roll, $2,225.60, all paid except $3.45. The only liability on 1st January, 1903, was a note to the Bank of Ottawa for $1,500. Assets, cash as above, the school property not being taken into account. Treasurer might keep the village books better than he does, but he does not get much encouragement, only $15 per annum. He has been three years in office.

Village of Eganville, County of Renfrew.

The assessment for 1902 was $294,235. Tax rate, about 15 mills. Collector's roll, $4,515.39, all paid. Total receipts for year were $7,400.84, and payments $5,117.16, leaving a balance of $2,283.68, which is all in the Merchants' Bank of Canada, Eganville, except $25 in hands of Treasurer. Assets on 1st January, 1903, were $6,641.72, and liabilities $649.51. Treasurer's books are fairly well kept. He has been in office two years and receives a salary of $25, which it is safe to say should be doubled.

Town of Renfrew, County of Renfrew.

Total receipts for 1902 were	$129,409 64
Total payments for 1902 were	138,197 95

showing an overdraft in Merchants' Bank of Canada of $8,788.31, which was mostly incurred by local improvements. The assessment of the town was

$1,064,410. Tax rate on Public School supporters, 2 cents, on Separate School, 2 2-10 cents. Collector's roll, $21,642.09, of which there was about $800 due at the date of my visit in September. The liabilities of the town consisted on 1st January, 1903, of the above overdraft $8,788.31, debentures $143,000, and sundries $241.75, in all $152,059.76. The assets, which included waterworks, school property, sidewalks, etc., amounted to $169,990.17. The Treasurer is a very worthy man, and has been in office 31 years. He gets a salary of $250. I cannot compliment him on his bookkeeping, which for a community like the Town of Renfrew is entirely out of date.

Town of Pembroke, County of Renfrew.

Total receipts for 1902 were	$88,048 59
Total payments for 1902 were	87,515 66
	$ 532 93

showing above balance in Bank of Ottawa, Pembroke, on 1st January, 1903. Assessment of town, $1,184,700. Tax rate, 29 4-10 mills for Public School supporters, 29 8-10 mills for Separate School supporters. Collector's roll, $34,960.83, paid in full. The total liabilities were $171,999.73. Total assets, including schools and town property, waterworks, etc., amounted to $202, 168.29. Treasurer keeps the towns books very well. He has been in office 15 years, and receives a salary of $250 per annum.

Township of Petawawa, County of Renfrew.

Total receipts for 1902, $2,456.80, and total payments $2,026.91. Balance in Treasurer's hands, $429.89. Assessment of municipality, $44,925. Salary of Treasurer, $25 per annum; in office since 1900. I was unable to get either the assessment or Collector's rolls on this occasion.

Township of Pembroke, County of Renfrew.

Total receipts for 1902	$ 1,592 63
Total payments for 1902	2,522 70
Balance due Treasurer	$ 930 07

Assessment of municipality, $190,049. Treasurer in office 8 years. Salary, $25 per annum. I was unable, as in the case of the Township of Petawawa, to see either the assessment or Collector's rolls of this township.

Town of Arnprior, County of Renfrew.

Total receipts of this town for 1902 were	$41,375 63
Total payments of this town for 1902 were	40,054 31
Balance in Bank of Nova Scotia, Arnprior, 1st Qanuary, 1903	$ 1,321 32

Assessment for 1902, $755,572. Tax rate, 3 cents on the dollar for all purposes. Collector's roll, $22,800.94, on which there was due on 15th September about $4,500. Total assets, including waterworks, schools, town property, fire department, etc., $168,608.50. Total liabilities, including debentures, $127,059.46, amount to $136,867.06. Treasurer's books were found by me in good order. He has been in office 27 years, and receives a salary of $150 per annum. A careful, hard-working official.

United Counties of Stormont, Dundas and Glengarry.

In the spring of 1903 Mr. C. J. Mattice, who had been County Treasurer for many years, and was universally esteemed, died, and after his death, on his accounts being gone into, an unexpected and unhappy state of affairs was

disclosed. It was shown that for some years his accounts had been falsified, and so carefully was the manipulation done, that it quite escaped the attention of the experienced accountant who acted as Auditor for the counties. It is understood that the amount short ($10,214.43) was to be replaced by the relatives and friends of the late Treasurer, but this was done only in part, the Guarantee Company contributing $500 and the family $5,000, which left a net loss to the counties of $4,714.43. The present Treasurer accepted office on the 1st of May, 1903. The receipts and payments from the 1st of May to the 30th September are very nearly the same, viz., $64,000, and there is an overdraft with the counties' banker of about $1,000. The assets of the counties on 31st December, 1902, were $106,792.24, from which is to be deducted the Mattice deficit of $4,714.43, and the liabilities, $39,762.24. The new Treasurer receives a salary of $900 per annum, and promises to do well. He is keeping the Government cash book, which nothing would ever induce his predecessor to do. The upshot shows that he had his reasons for not doing so.

OCTOBER.

Village of Ashburnham, County of Peterborough.

Total receipts for this municipality were $10,501.89, and payments $11,738.62 leaving a balance of $1,236.73 against the village in the Canadian Bank of Commerce, Peterborough. Total assessment, $463,574. Tax rate, 18 mills for Public School supporters, 20 7-10 mills for Separate School supporters. Collector's roll, $7,986.01, all paid. Debentures amount to $19,500, and other liabilities, including overdraft as above, to $2,786.73, in all $22,286.73. Assets, including sinking fund, waterworks and schools, to $28,062.14. Treasurer has been in office since 1876, and receives a salary of $90 per annum. Evidently a faithful servant of the municipality. Since the date of my visit this village has become, by a by-law passed by the ratepayers, part of the adjoining City of Peterboro'.

Village of Norwood, County of Peterborough.

Total receipts for 1902 were $6,911.38. Total payments, $6,893.19. Assessment of village, $208,495. Tax rate, 25½ mills. Collector's roll, $5,055.75, all paid. The assets of the village, including town property, amounted on 1st January, 1903, to $4,006.10, and the liabilities to $6,874.55, altogether debentures. Treasurer receives a salary of $25 per annum. Has been in office only one year. He bids fair to become a good official, being careful and competent.

County of Peterborough.

I found the County Treasurer's books in such a condition that until they were properly written up I could not make my usual inspection. I notified the Treasurer to that effect, and he was to let me know when the books were ready, which has not been done. I thought it better under the circumstances to let the Warden and Council know the real state of affairs, which I did in a letter dated the 8th October. No reply as yet received.

Town of Barrie, County of Simcoe.

The total receipts of this town for 1902 were $56,742.14, and the payments $56,118.27. Total assessment was $1,627,705. Tax rate, 24½ mills.

Collector's roll for 1902, $42,801.45, of which there was an amount due of $1,471.81 in last October. The total assets of the town, including town buildings, waterworks, electric light plants, etc., etc., amounted on 1st January, 1903, to $288,349.75. Liabilities (including debentures outstanding, $234,393.58), $257,122.69. There are no sinking funds. The Treasurer has been in office for some years and keeps the town books very well. He receives $950 as salary for his services as Treasurer, Clerk and Police Court Clerk. He is a busy man, and earns his salary, and more too.

County of Simcoe.

The total assessment of the county for 1902 was placed at $32,720,000. The tax rate for county purposes was 1½ mills on the dollar, which produced $48,863.67, which was all paid except $1,157.65, due by one municipality. The total receipts for 1902 were $94,198.28, total payments $92,803.33, leaving a balance on 1st January, 1903, of $1,394.95, in Bank of Toronto, Barrie. The assets of the county on 1st January, 1903, were $214,253.16, and the liabilities $53,364.78. The Treasurer has been six years in office, and receives a salary of $1,500 per annum. He keeps the county books very well.

Township of Orillia, County of Simcoe.

The total receipts for this township were $18,038.36, and the payments $17,084.05, leaving a balance in the Dominion Bank, Orillia, on January 1st 1903, of $954.31. The assessment roll of the township footed up $567,479. Tax rate, 7½ mills on the dollar, without school rates or commutation tax. Collector's roll, $13,601, which was all paid except returns to County Treasurer, exemptions, etc., amounting to $519. The assets (including $12,000 for schools) amounted to $18,836.59 on 1st January, 1903. Liabilities, 7,317.89. The Treasurer has been five years in office, and acts as Treasurer and Clerk also. He receives $500 per annum, and is an efficient and careful officer.

Town of Orillia, County of Simcoe.

The assessment for this municipality for 1902 was $1,437,535. Tax rate, 24 mills on the dollar. Collector's roll, $35,513.38, of which there was unpaid in October last the sum of $2,250. The total receipts for 1902 were $87,103.27, and the payments $86,726.40, leaving a balance on hand on 1st January, 1903, of $376.87. The assets on 1st January, 1903, which included town property, waterworks, electric plants, etc., amounted to $330,790.76, and the liabilities, principally in debentures, to $233,489.31. The Treasurer keeps the town books in excellent order, and has been in office since 1883. He receives $1,400 salary per annum.

Village of Bath, County of Lennox and Addington.

Total receipts for 1902 were $2,477.93, and payments $2,084.19, leaving a balance on 1st January, 1903, of $393.74 in Treasurer's hands. The assessment roll was $119,569.99. Tax rate, 16 mills on the dollar, which made the Collector's roll amount to $1,851.07, all paid. There is a deposit of $2,002.37 on account of school funds in the Post Office Savings Bank. The only liability is a school grant not paid, $650. The assets amount to $2,165.74 (including $1,500 for Town Hall). The Treasurer keeps the books very well, receiving a salary of $22, which is supplemented by a sum of $8 for

keeping school cash book also, in all $30 per annum. No one can say he is overpaid for his services.

Town of Napanee, County of Lennox and Addington.

This municipality is assessed for $1,013,239. Tax rate, 27 mills on the dollar, which yields for Collector's roll $28,468.85, of which all was paid except $1,311.32, returned unpaid, exempt and uncollectable. The total receipts were $32,122.11, and payments $30,267.60, leaving a balance in Merchants' Bank of Canada of $1,854.51. The assets, including town property, schools and fire department, amounted to $85,896.65, and the liabilities to $61,647.59, chiefly in debentures. The Treasurer has been in office 10 years, and is a careful and competent official. He receives a salary of $300 per annum, which might be increased with advantage to him and no harm to the municipality.

Townships of Denbigh, Abinger and Ashley, County of Lennox and Addington.

Total receipts for 1902 $2,¶86.49. The equalized assessment is $51,540. in the Treasurer's hands of $246.44. The equalized assessment is $51,540. Tax rate, 12 mills, without school rates, which are 18 mills. Collector's roll $2,340.97, which includes about $500 in back taxes. The Treasurer's cash book is badly kept, although he has been in office 26 years. He only gets $25 salary, so it is evident not much is expected of him. The townships, from all appearances, are in a poor way of doing, but the liabilities are small, not quite $200, and the assets, consisting of unpaid taxes and cash on hand $246.44, in all make up $1,798.41.

Township of Sheffield, County of Lennox and Addington.

This township is quite a contrast to the preceding one. Assessment roll for 1902, $668,337. Tax rate, about 6 mills, without school rates. Collector's roll, $7,818.06, all paid except $631.61 at the date of my visit in October. Total receipts for 1902, $8,877.57, and payments $8,370.03, leaving a balance in the Treasurer's hands on 1st January, 1903, of $507.54. Liabilities consisted chiefly of Debentures and amounted to $8,309.06. Assets (which did not include schools), $4,104.89. Treasurer is an efficient and careful officer. He gets $75 salary per annum, and has been in office since 1888.

Township of North Fredericksburg, County of Lennox and Addington.

Assessment roll of this township for 1902 footed up $715,690. Tax rate, 7½ mills, without school rates. Collector's roll, $6,760.73, all paid except about $14. Total receipts for 1902 $7,322.40, total payments $7,152.11, leaving a balance on hand of $170.29. There are no liabilities whatever, and the assets, which amount to $6,620, include a Dominion Bank deposit receipt for $3,500. The Treasurer has been in office for seven years, and keeps the township books accurately and well. He receives a salary of $60 per annum.

Township of South Fredericksburg, County of Lennox and Addington.

The assessment roll of this township foots up $567,050. Tax rate, 7½

mills on the dollar, without school rates. Collector's roll, $1,252.87, mostly paid. Total receipts $5,929.56, payments $5,774.28, balance in Treasurer's hands $155.28. There are no liabilities and the assets amount to $4,655, which include a Dominion Bank deposit receipt of $1,200 (municipal loan fund), same as the sister township above mentioned. The Treasurer has been in office 10 years, and receives a salary of $43 per annum. He keeps the township books very poorly, but I think his accounts are correct.

County of Lennox and Addington.

The total assessment for the county for 1902 was $8,455,026, which at 3 mills on the dollar, produced county rates amounting to $25,365.07, which were promptly paid. The receipts for 1902 were $41,535, and the payments $30,245.16, leaving a balance in the Dominion Bank of Napanee of $11,289.84. The liabilities consist of $67,902.20, practically all debentures. The assets, including $55,000 for county property, amount to $77,979.34. Altogether the county is in an excellent position financially, and could well afford to increase their present Treasurer's salary very materially. He has served the county faithfully for many years, and is an efficient officer. He certainly deserves more than the $600 salary per annum, which is all he gets at present.

Township of Camden East, County of Lennox and Addington.

The total receipts for 1902 were $22,762.76, and the payments $22,325.38, leaving a balance of $437.38 in the Dominion Bank, Napanee. The assessment roll was $1,890,000. Tax rate, 8 mills, without school rates. Collector's roll, $19,557.93, all paid except about $19. Total liabilities, $614.06. Total assets, $2,067.42, not including school buildings. The Treasurer gets $150 per annum as salary, and has been in office 15 years. His accounts are correct, but I cannot compliment him on his style of bookkeeping, which is poor, to say the least.

Township of Ernestown, County of Lennox and Addington.

Total receipts for this township for 1902 were $20,543.82. Total payments, $20,542.68. Total assessment for 1902, $1,789,355 (equalized). Tax rate, 7 7-10 mills, without school rates. Collector's roll, $15,300.40, paid in full. Liabilities amount to $3,822.81, and assets (including $24,000 invested for school purposes in mortgages and cash), amount to $29,256.39. Treasurer receives $100 per annum salary and has only been in office since February last. His books are poorly kept.

Township of Amherst Island, County of Lennox and Addington.

The receipts for 1902 amounted to $3,748.89, and the payments to $3,325.69, leaving a balance in the Treasurer's hands of $423.20. Assessment roll footed up $351,040. Tax rate, 5½ mills, without school rates. Collector's roll, $3,632.51, on which there was due at the date of my visit about $350. The assets on 1st January, 1903, amounted to $2,629.30, and the liabilities to $1,337.95. The Treasurer's books are well kept. He has been in office 20 years, and receives a salary of $25 per annum. The Treasurer was away from home at the date of my visit, but Mr. Moutray, the Township Clerk, appeared for him, and did very well.

Township of Adolphustown, County of Lennox and Addington.

The receipts for this township for 1902 were $3,523.59, and the payments $3,201.79, leaving a balance in the Treasurer's hands of $321.80 on 1st January, 1903. The assessment roll footed up $368,180. Tax rate, 6½ mills, excluding the school rates. Collector's roll, $2,992.05, all paid except $24, thrown off by Council. There were no liabilities at the end of the year, and the assets (including $3,000 invested for school purposes) amounted to $3,471.80. The Treasurer does not keep a bank account; indeed, few Treasurers in this county do, but I found his accounts correct and books better kept than the average in this county. He receives $30 per annum, and has been in office eight years.

Township of Richmond, County of Lennox and Addington.

The assessment for this township for 1902 was $862,800. Tax rate, excluding school rates, 10 mills. Collector's roll, $10,503.19, which amount was all paid except $5, remitted by Council. Total receipts for 1902 were $12,283.37, payments $12,214.97, balance in Treasurer's hand $68.40. The liabilities on 1st January, 1903, amounted to $4,070. The assets (including trust funds held for school purposes, $17,381.52) amounted to $24,294.21. The Treasurer keeps the township books fairly well, has been in office three years, and receives a salary of $125 per annum. No bank account in this case either, unless for the trust funds, of which $4,000 is in the Dominion Bank and the balance invested.

NOVEMBER.

County of Prince Edward.

The total receipts for this county were	$14,850 09
The total payments for this county were	14,567 89
Balance in Bank of Montreal, Picton	$ 282 20

The equalized county assessment was $7,261,469. County rate, 1 5-8 mills, which yielded in county rates $11,799.88, all paid. There were no liabilities on 1st January, 1903, and the assets amounted to $33,782.20, which included the county property, $33,500, and the above cash balance, $282.20. The county appears to be exceptionally prosperous this year of 1903, and it would be a good time to consider the cases of the County Treasurer and the County Clerk. The Treasurer, who is an exceptionally able official, only receives $400 per annum, and the Clerk $300. The Treasurer's books I found in perfect order, and his case and that of the Clerk also is well worthy of the consideration of the County Council in regard to a substantial advance in their salaries.

Town of Picton, County of Prince Edward.

The total receipts for this town for 1902 were $25,618.06 and the payments $25,358.31; leaving a balance in the Bank of Montreal, Picton, of $259.75. The assessment roll for 1902 was $1,405,135. Tax rate, 18½ mills for Public School supporters and 19 mills for Separate. Collector's roll amounted to $24,115.48, all paid except $591.11, due at the date of my visit last November. The tax roll for 1903 amounted to $26,749.73, of which

there was the amount paid up to 17th November of $21,375.88. The waterworks and electric light works are under municipal management, and may be considered self-sustaining, or nearly so. Total assets, including town property, schools, waterworks, electric light plant, amounted to $88,299.10, and liabilities, nearly altogether in debentures, to $43,029.67. This on 1st January, 1903. The Treasurer's books are well and carefully kept. He has been 16 years in office, and receives a salary of $150 per annum, which might be doubled with propriety.

Township of Athol, County of Prince Edward.

Total receipts for 1902 were	$ 6,428 28
Total payments for 1902 were	4,195 65
Balance on hand and in bank	$ 2,232 63

Assessment of township was $470,700. Tax rate, about 8 mills on the dollar, including school rates. Collector's roll, $3,956.95, practically all paid There were no liabilities on 1st January, 1903, and the assets, which included a trust deposit on school account for $2,020, since invested in a mortgage, amounted to $3,720. The Treasurer's books appear to be correct, but poorly kept. He gets a salary of $30 per annum, and has been in office since 1888.

Township of Hallowell, County of Prince Edward.

Assessment of this township for 1902 was $1,203,135. Tax rate, 8½ mills, including school rates. Collector's roll, $9,955.50, all paid except about $65. Total receipts, $10,817.39, payments $10,252.83, leaving a balance of $564.56 in Standard Bank of Canada, Picton. There are no liabilities, and the assets amounted to $2,580.97 on 1st January, 1903. Treasurer has been in office 12 years, and receives a salary of $35 per annum.

Township of Sophiasburgh, County of Prince Edward.

Total receipts for 1902 were	$12,250 92
Total payments for 1902 were	8,335.79
Balance	$ 3,915 13

In Standard Bank of Picton $3,367.83. In Treasurer's hands, $547.30. Asssessment roll amounted to $978,485. Tax rate, which included school rates, 8 mills. Collector's roll, $7,714.68, which was all paid except $32.90. The liabilities amounted to $311.44. Assets (which included a school trust deposit as above of $3,367.83) amounted to $4,128.75 on 1st January, 1903. Treasurer acts as Township Clerk also, and receives for the joint offices $225 per annum. He has been Clerk for 14 years and Treasurer for 4 years. I found his books well kept and accurate.

Township of Ameliasburg, County of Prince Edward.

The assessment roll for this township for 1902 footed up $1,149,025. Tax rate, 7 mills on the dollar, without school rates. Collector's roll, $10,951.53, which was all paid except $104.68, part of which was returned to County Treasurer, and part remitted by Council. Total receipts for 1902 amounted to $11,871.99, and payments $11,828.56, leaving a balance of $43.43 in Treasurer's hand. Total assets amounted on 1st January, 1903, to $26,627.78, which included floating assets $1,456.08, sinking fund, mortgages Bay of Quinte Bridge sinking fund $9,218.17. Clergy reserve fund, $10,803.53. Township property, $5,150. Liabilities, chiefly debentures for Quinte

Bridge, $16,066.66, and sundries $1,183.28, in all $17,249.94. Treasurer has been in office since 1891 and receives a salary of $125 per annum.

Village of Wellington, County of Prince Edward.

The receipts of this municipality for 1902 were	$ 3,714 71
The payments of the municipality for 1902 were	3,712 46
Balance on hand 1st January, 1903	$ 29 25

Assessment roll $211,532. Tax rate, 11 mills. Collector's roll, $2,330.35, which was all paid execept $6. Total liabilities, principally for sidewalk debentures, $1,700. Total assets, including town and school property, $4,966.67. Treasurer has been in office eight years. I cannot say much in favor of his bookkeeping, but he does not get much encouragement to do better, as he only receives $15 salary per annum.

Township of Hillier, County of Prince Edward.

Total receipts for 1902 were	$ 8,156 24
Total payments for 1902 were	7,784 13
Balance on hand	$ 375 11

Assessment roll for same year was $740,050. Tax rate, about 9½ mills, which included school rates. Collector's roll, $7,195.27, all paid. The liabilities are only $242.38, and the assets consisted of the above balance of $375.11 and $1,600 for township hall, in all $1,975.11. The Treasurer keeps the Township books fairly well. His salary is $100 per annum and he has been in office since 1889.

Township of North Marysburgh, County of Prince Edward.

The total assessment of this township for 1902 was about $450,000, and the tax rate 8½ mills on the dollar, which included school rates. Collector's roll, $3,879.59, paid in full. Total receipts for 1902 were $4,176, total payments $4,386.81, leaving an overdraft in the Standard Bank of Picton of $210.81. This last amount constitutes the liability of the township, and the assets amount to $8,278.50, made up of town property $1,000, sundries $379,59, clergy reserve, cash and mortgage investment, $6,898.91. This was on 1st January, 1903. The Treasurer had no regular cash book, and his bookkeeping was of such a wretched character that I was compelled to advise him to give up the position altogether and let some more competent man fill it. This he readily agreed to do. He received a salary of $40 per annum, and was in office 15 years.

Township of South Marysburgh, County of Prince Edward.

The assessment of this township for 1902 was $346.780. Tax rate, 8 5-10 mills, without school rates. Collector's roll, $4,746.99, which was all paid except some allowances by Council and returns to County Treasurer, amounting in all to $36. The total receipts for 1902 were $4,517.45, and the payments $4,496.07, leaving a balance of $21.38 on hand 1st January, 1903. The assets of $10,916.80 included a clergy reserve fund cash and mortgages of $10,066.80, the balance being township property, and the only liability of the township is one to the aforesaid clergy reserve fund of $1,949.11. I found the Treasurer's books correct and well kept. He has been in office five years, and receives a salary of $75 per annum.

DECEMBER.

County of Lincoln.

Total receipts for 1902 were	$40,144 73
Total payments for 1902 were	38,295 60
Balance in Imperial Bank of Canada, St. Catharines	$ 1,849 13

The assessment of the county for 1902 was $9,262,801. Tax rate, about 3 mills (including also Queenstown and Grimsby road), yielding $25,031.60, of which there was received in 1902 $24,906.41. The assets of the county were on 1st January, 1903, $115,975.04. The liabilities, $3,834.45. The Treasurer is a highly efficient officer and has been in office since 1895. He receives $900 salary per annum.

City of St. Catharines, County of Lincoln.

Receipts to 1st December, 1903 were	$216,114 63
Payments to 1st December, 1903, were	202,943 73
Balance in Imperial Bank of Canada, St. Catharines	$ 13,170 90

Assessment roll for 1903 amounted to $5,092,997. Tax rate, 22 mills, yielded a Collector's roll of $110,407.65, of which there remained unpaid on 30th November, $13,063.68. Separate School tax, $4,001.13.

Waterworks	$304,946 56
General purposes	554,513 32
Total assets on 31st December, 1902, were	824,605 13
Total liabilities on 31st December, 1902, were	956,586 16

Treasurer keeps school cash books as well as the city books. He receives $1,300 salary and has been in office many years. An excellent official.

Village of Port Dalhousie, County of Lincoln.

Total receipts for 1902 were	$19,045 90
Total payments for 1902 were	15,898 08
Balance in Canadian Bank of Commerce, St. Catharines	$3,161 82

Assessment roll for 1902, $286,145. Tax rate, 26 mills on $186,000, 6¾ on $100,000. Collector's roll, $5,514.79, all paid except $67.08. Total liabilities, chiefly debentures, were on 1st January, 1903, $19,949.82. Total assets, including town property and granolithic walks, $26,823.91. Treasurer keeps the village books very well, has been in office nine years, and receives a salary of $50 per annum.

Village of Beamsville, County of Lincoln.

Total receipts for 1902 were	$ 8,279 35
Total payments for 1902 were	6,777 83
Balance in Bank of Hamilton, Beamsville	$ 1,501 52

Total assessment of village, $210,430. Tax rate, 20 mills. Collector's roll, $4,165.26, all paid except $29.75. Total liabilities on 1st January, 1903, amounted to $13,983.24, consisting chiefly of waterworks debentures. Assets, $23,992.11, including cash as above, waterworks, schools and town property. Treasurer keeps books fairly well, has been in office since 1899, and receives a salary of $50 per annum.

Township of Niagara, County of Lincoln.

The assessment roll of this township for 1902 was $912,750. Tax rate, 7 2-10 mills, without school rates. Collector's roll, $9,417.72, practically all paid. Total receipts for 1902 were $11,264.88. Payments, $10,251.62. Balance in Imperial Bank, Niagara Falls, $1,013.26. The assets on 1st January, 1903, amounted to $4,605.47, and the liabilities to $4,526.94. The Treasurer has only been a short time in office, but keeps the books fairly well, and I think him likely to improve. He gets a salary of $100 per annum.

Village of Merriton, County of Lincoln.

Total receipts of this municipauity for 1902 were	$18,473 37
Total payments of this municipality for 1902 were	16,810 42
Balance in Bank of Quebec, Thorold	$ 1,662 95

Assessment of village, $676.601. Tax rate, 22 mills. Collector's roll, $15,-043.38, all paid except $282.67, uncollectable and remitted by Council. Total assets, including waterworks and village property, on 1st January, 1903, amounted to $90,353.50. Liabilities, chiefly debentures, $41,867.01. I found the Treasurer's books correct and well kept. He has been in office for many years, and receives a salary of $100 per annum.

Township of Gainsboro', County of Lincoln.

Total receipts for 1902 were	$ 8,901 03
Total payments for 1902 were	8,675 74
Balance in Treasurer's hands	$ 225 29

Assessment of municipality, $1,041,167. Tax rate, 6 mills, not including school rates. Collector's roll, $8,921.06, paid in full. There were practically no liabilities, and on 1st January, 1903, the assets amounted to $1,459.-56. The Treasurer has been in office since 1890, and receives $50 per annum. His books I found correct as far as they went, but I found 1903 not written up, which he has promised to rectify in future.

Township of Louth, County of Lincoln.

The assessment of this township for 1902 footed up $729,600. Tax rate, about 6 mills, without school rates. Collector's roll, $9,550.37, all paid except $10.05. Total receipts for 1902 were $10,736.13, and payments $10,-095.17, leaving a balance of cash on hand and in bank of $640.96. There were practically no liabilities, except $75 due to the Collector, should be called so, and the assets on 1st January, 1903, amounted to $1,947.33. Treasurer has been in office ten years, and gets a salary of $60 per annum. His books are fairly well kept.

Township of Grantham, County of Lincoln.

Total receipts of this township for 1902 were $10,147.54, and payments, $10,147.54. This was caused by a transfer of the bank account from one bank to another. The assessment of the township was $1,285,150. Tax rate, 4 2-10 mills, without school rates. Collector's roll, $8,609.14, all paid except $15. The liabilities at 1st January, 1903, footed up $841.79, and the assets $2,224.82. The Treasurer has been in office 20 years. He also acts as Clerk of the township, and for the dual position receives $300 per annum.

Treasurer's books are well and accurately kept, in fact I do not know of any better in the county.

Township of North Grimsby, County of Lincoln.

Total receipts for 1902 amounted to	$ 7,204 52
Total payments for 1902 amounted to	7,001 05
Balance on hand and in bank	$ 203 47

Assessment of municipality, $838,158. Tax rate, 5½ mills, without school rates or commutation tax. Collector's roll, $7,514.51. Balance due on same, December 1903, $320.02. Total assets 1st January, 1903, $5,291.90. Liabilities, $5,069.86. The Treasurer acts as Clerk of the municipality also. His salary for the dual position is $175. The year 1903 had not been written up in the Government Yeash book when I saw the Treasurer. This book should be written up daily.

Township of South Grimsby, County of Lincoln.

The total receipts of this township for 1902 were $10,325.13, and payments $9,432.37, leaving a balance on hand of $892.76, of which $600 was in Bank of Hamilton, Grimsby, and the balance in the hands of the Treasurer. The assessment of the township was $586,282. Tax rate, 9 2-10 mills on the dollar, without school rates, except 1 9-10 mills for High School. Collector's roll, $8,201.87, paid in full except $10.72. Total assets on 1st January, 1903, were $2,136.77, without school buildings. Liabilities, $5,438.60, being chiefly debentures for schools and railways. Treasurer keeps his books fairly well and has been in office 24 years. He receives $50 per annum, which might be added to without any interest suffering thereby.

In reviewing the work of this Department for the last year, I must admit that it is disappointing that more of the Municipal Treasurers do not keep a bank account. I do not mean a deposit account, but a regular bank account, depositing the receipts and paying by cheque for all disbursements of the municipality. When I urge the matter of keeping a bank account, the reply is generally: "We are so far away from any bank, and it would never do to pay by cheque, as our cheque would not be accepted; in fact it would be useless to attempt it." To this I answer that a bank account could be profitably and easily kept, even when the Treasurer is ten or fifteen or twenty miles away from his banker. He could always keep a small amount of cash on hand, say $200 or $250, and cash his own cheques. I know of cases where it is done, and it works well. A great many of the township Treasurers have young people growing up, and in many cases keeping the cash book for them. No better education in a practical business way could be devised than for a young man to be able to keep a regular bank account, as set forth in the Government cash book. Another point is that the Treasurer of any municipality should not be expected to take the risk of frequently thousands of dollars being in his hands, subject to damage from robbery, fire or accident of any kind. I trust that the present year will show a larger increase in municipal bank accounts throughout the country.

There were no unfinished audits at the close of 1903. All petitions presented by ratepayers of municipalities for inspection or audits have been promptly attended to during the year.

I am, sir,
Your obedient servant,
J. B. LAING,
Provincial Municipal Auditor.

APPENDIX.

REPORT OF THE PROVINCIAL MUNICIPAL AUDITOR UPON THE ACCOUNTS OF THE BIG CREEK DRAINAGE SCHEME, UNDER THE PROVISIONS OF SECTION 12, CHAPTER 72, 1 EDWARD VII.

Toronto, May 18th, 1903.

In the matter of the reference to the Provincial Municipal Auditor of the accounts of the Big Creek Drainage Scheme, under the provisions of Section 12, Chapter 72, 1 Edward VII.

Having heard the interested parties in this matter, before whom were represented the accounts in question, and having read the report and statements of F. H. Macpherson, F.C.A., prepared under my direction, embodying the result of my award in the matter submitted, I hereby accept and confirm the report and statements of the said F. H. Macpherson, and adopt them as my award under the provisions of the Statute above referred to.

Dated at Toronto, this 22nd day of May, 1903.

J. B. LAING,
Provincial Municipal Auditor.

Windsor, May 13th, 1903.

J. B. LAING, ESQ., *Provincial Municipal Auditor, Toronto, Ont.*:

DEAR SIR,—In pursuance of your instructions dated the 10th April, 1901, I have made an audit examination and inspection of the accounts relating to the work known as the Big Creek Drainage Scheme, under the provisions of Chapter 72, 1 Edward VII.

The municipalities interested in the work in question are: Townships of Tilbury West, Tilbury North, Tilbury East, Mersea, Romney.

The accounts as filed by Tilbury West amounted to $49,316.94. To these I have added accounts of the other municipalities, as follows: Tilbury West, $135.16; Mersea, $256.30; Romney, $5,489.86; making a total of $54,806.80.

I examined the vouchers submitted and required the officials of the initiating municipality to furnish these in more complete form in many instances, after which I analyzed the accounts according to the divisions in the Engineer's Report.

Further progress was then stayed because of the fact that a suit against the initiating township (Tilbury West) had been instituted by one of the contractors, and for the fourth reason, that there was much delay in the settlement of the legal bills in connection with the action entered against the township of Romney.

Upon the filing of the supplementary accounts a meeting of the interested municipalities was arranged, that any objection to the accounts as presented might be heard.

At this conference, held on the 21st day of April, 1903, all municipalities being represented, the accounts were submitted for your consideration, and your findings are embodied in the accompanying report.

The total expenditures (including the cost of this investigation, and a computed allowance to Tilbury West, to cover interest paid by the township upon advances made and money borrowed herewith to meet the obligations incurred by the municipality in the construction of the work) are $55,285.18.

The receipts of the township (including monies accruing from the other interested municipalities for interest resulting from delay in payment over of the levies made on them) are $51,433.00.

The excess of expenditures over revenue is $3,852.18, and this I have distributed over the municipalities in the same proportion as the original assessment. The accounts of the several townships now stand as follows:—

Tilbury West.

Proportion of deficit	$1,137 55	
		$1,137 55

Tilbury North.

Due for interest on original levy	315 50	
Proportion of deficit	1,242 43	1,557 93

Tilbury East.

Due for interest on original levy	60 00	
Proportion of deficit	142 14	202 14

Mersea.

Due for balance of interest on original levy	117 00	
Proportion of deficit	672 52	793 52

Romney.

Due for interest on original levy, as per award of Provincial Municipal Auditor	550 00	
Proportion of deficit	653 54	1,203 54

The several municipalities should forthwith make such provision as may be required for the payment to the initiating township of the sums set forth, together with interest from and after June 1st, 1903, to which date interest has been calculated.

The Township of Tilbury West has further claims as follows:—

1. S. T. Anderson, Clerk, in the sum of $50.00, being an advance not deducted from his account at date of final payment.

2. The Township of Tilbury North, or J. A. Tremblay, Clerk thereof, $200.00, being a reduction made by the Provincial Municipal Auditor in the amount of the account as filed for services in the preparing and advertising of the by-law in said township, from $625 to $425.

The following schedules are included in and form part of this report.

Schedule 1. Expenditures and revenues in abstract.
Schedule 2. Incidentals in detail, stated in the abstract at $13,941.18.

Respectfully submitted,

F. H. MACPHERSON,
Chartered Accountant.

Windsor, May 15th, 1903.

SCHEDULE 1.

BIG CREEK DRAINAGE SCHEME. REVENUE AND EXPENDITURE IN ABSTRACT.

Expenditures.

	Payments.	Estimate. Original
1. Dredging	$20,800 00	$25,080 00
2. West Branch, 9th con., to Mersea	2,947 00	2,230 00
3. Main Channel	3,498 00	3,650 00
4. East Branch	2,700 00	2,881 00
5. West Branch, 7th to 9th	2,700 00	2,200 00
6. Bridges Tilbury North	3,960 00	3,960 00
7. Middle Road	160 00	100 00
8. 1t2h and 13th, 9th and 10th	1,784 00	1,500 00
9. Middle Road	1,250 00	100 00
10. Farm Bridges	1,545 00	180 00
11. Incidentals per schedule	13,941 18	4,152 00
	$55,285 18	$45,673 00

Revenue.

1897.	
Sept. 25 Proceeds debentures Tilbury West	$13,487 30
1898.	
Jan. 15. Proceeds debentures Tilbury North	6,000 00
Mar. 26. Proceeds debentures Tilbury East	1,685 00
April 23. Proceeds debentures Tilbury North	4,745 80
June 21. Proceeds debentures Mersea	8,021 60
June 21. Interest Mersea	150 00
Dec. 13. Proceeds debentures Tilbury North	3,985 10
1901.	
Dec. 30. Ontario Government Grant under Drainage Aid Act	4,567 30
1902.	
June 14. Romney Township, on account	2,650 00
June 14. Romney Township, re costs, etc	5,098 40
	$50,390 50

Receipts to Accrue.

	$50,390 50
Interest from Romney Township per award	550 00
Interest from Tilbury North	315 50
Interest from Mersea, balance	117 00
Interest from Tilbury West	60 00
	$51,433 00
Excess of expenditures over receipts	3,852 18

Windsor, May 15th, 1903.

SCHEDULE 2.

BIG CREEK DRAINAGE SCHEME. CLASSIFICATION OF ITEMS ENTERING INTO INCIDENTALS, AS PER SUMMARY:

	Payments.	Original estimate.
Incidentals—		
Preparation of plan, etc	$ 1,325 00	
Supervision 3 per cent. 45,673 00	1,370 00	
Extras	109 50	
Preparation of plans, etc., 7th and 11th bridges	120 00	
		$2,924 50
Sundry Labor	155 65	
M.C.R. Bridges	150 00	
Damages	231 00	
		536 65
Commissioners—		
Fees and Mileage	395 80	
Livery account	28 00	
		423 80
Commissioners' Clerk—		
Fees and Mileage		88 60
Court of Revision—		
Fees for attendance, etc		12 80
Expenses of Councillors—		
And Clerk *re* various appeals, suits, etc		205 71

Preparing and Publishing By-laws			
Mersea		167 50	
Tilbury West		457 72	
Tilbury East		135 16	
Tilbury North		425 00	
Romney		232 44	
Advertising original by-laws and letting contract, etc		434 02	1,851 84
Legal Expenses—			
Mersea Township appeal		48 80	
Tilbury West——			
General		80 11	
Mersea appeal		50 00	
General		65 34	
Special account		150 25	
Solicitors costs in case Tilbury West, *vs.* Romney allowed under section 8 of the Special Act		100 00	
Costs under Drainage Aid Act		32 11	
Costs Lockerbie *vs.* Tilbury W		199 53	
Costs *re* sepcial Act 443.49 allowed at		233 25	
Witness fees, etc., *re* Lockerbie suit		423 95	
Expenses *re* Drainage Bill and Government aid *re* Drain		93 10	
J. L. Pork, affidavit		1 00	
Merchants Bank		3 00	
Township Romney legal expenses, Sutherland Innes *vs.* Romney		4,715 96	
Costs Tilbury West *vs.* Romney, allowed under section 8, Special Act		150 00	6,306 40
Interest charges Tilbury West for advances from time to time less earned by Township while funds in hand		1,627 47	
Less		383 59	1,243 88
Liabilities Accrued—			
R. F. Sutherland, K.C., Council fee	30 50		
F. H. McPherson, F.C.A. fees *re* taking accounts preparation report, postage and expenses, April, 901, to date	228 00		
Wm. Newman, C.E., for attending at Windsor, Apr, 21, 1903	6 00	264 50	
		13,941 18	4,152 00

F. H. MACPHERSON, F.C.A., Auditor.

Windsor, May 15th, 1903.

EXTRACTS FROM COUNTY OF KENT REPORT.

REPORT OF SPECIAL INSPECTION, EXAMINATION AND AUDIT OF THE ACCOUNTS OF THE MUNICIPAL CORPORATION OF THE COUNTY OF KENT:

Upon the authority of an Order in Council, approved by his Honor the Lieutenant-Governor of the Province of Ontario, the twelfth day of November, 1902, Frank H. Macpherson, a Fellow of the Institute of Chartered Accountants, of the City of Windsor, was instructed and empowered to make an inspection, examination and audit of the books, accounts, vouchers and monies of the Municipal Corporation of the County of Kent, under the Provisions of Chapter 228, R.S.O., 1897.

In pursuance of the said authority and instructions, the said Frank H. Macpherson hereby reports that he has made an inspection, examination and audit of the various accounts of the said corporation.

The investigation is ordered upon the recommendation of the Provincial Municipal Auditor, based upon a resolution of the Council, passed in special session, dated November 3rd, 1902. The special session of Council was convened by the Warden, upon receipt of the communication following:—

FRANK RANKIN, ESQ., *Warden Kent County, Dover Centre, Ont.*

DEAR SIR,—In connection with the inspection, audit and examination of the accounts of the Township of Romney, upon which I am at present engaged, under Order in Council, I have had occasion to examine the Romney Land Register in the office of A. L. Shambleau, County Treasurer.

I find that entries have been made in the land register, showing taxes to have been paid in sums aggregating some $2,000 in excess of the amounts entered in the County Treasurer's cash book, and accounted for to the township. The discrepancy being so

considerable, I think proper to at once notify you of the result of my examination, that you may take such steps as to you may seem meet to protect the interests of the county.

Respectfully,
(Signed) F. H. MACPHERSON,
Provincial Municipal Auditor.

Upon October 29th, 1902, the Warden suspended the Treasurer from office, pending the action of the Council.

The several matters included in and dealt with in this report are:

A. Accounts of A. L. Shambleau, recently Treasurer, including:
   1. Arrears of taxes.
   2. Redemption of lands.
   3. School accounts.
   4. Administration of justice.
   5. General accounts.

B. Accounts of J. C. Fleming, present Treasurer, from date of suspension of late Treasurer to December 31st, 1902.

C. Accounts of County Clerk's office, including
   1. Licenses.
   2. House of Refuge.
   3. General.

D. Accounts of other officials.

E. Magistrate's returns.

F. Financial position of the county.

G. General remarks.

H. Recommendations.

The present examination covers the accounts of the corporation from May, 1891, down to and including the year 1902, the audit of the accounts of the later year being under by-law of the corporation.

The officials of the corporation during the term covered by this inspection were and are:

Clerk, J. C. Fleming, to Nov. 11th, 1902; Jonas Gosnell, Nov. 11th, 1902, to Dec. 31st, 1902.

Treasurer, A. L. Shambleau, to October 29th, 1902; J. C. Fleming, to December 31st, 1902.

Accounts of A. L. Shambleau.

In an interim report dated January 26th, 1903, I stated that the amount of the deficiency as far as then located amounted to between $14,000 and $16,000. I stated also that further additions would doubtless be made to the amount as the work progressed. Upon the occasion of the special session of Council held in February, at which time a settlement with the bondsmen of the defaulting Treasurer was determined upon, I pointed out to the Council in Committee of the Whole, that, although the amount discovered up to that time had not increased materially, I was just then entering upon an examination of another section of the accounts which promised further developments, but that I had not progressed sufficiently far to enable me to speak definitely as to the result. In correspondence with the Solicitor I also intimated that I could not well see how a settlement could be arrived at until the completion of the audit. These are mentioned as the conditions which existed at the time of the settlement above referred to, so far as this audit is concerned.

As was pointed out in my interim report, monies have been received and not accounted for in almost every department of the general revenue of the country, viz., administration of justice, criminal justice, school grants, po-

lice fines, jury fines, House of Refuge accounts and redemption of lands. While a large portion of the money taken was on account of receipts from arrears of taxes, considerable funds were obtained through the system of advances which was permitted, the Treasurer taking credit for the advance, and again for the account in full when finally paid.

Further large sums were obtained through the cashing of cheques payable to the County Treasurer directly, or to himself in his official capacity. These were received principally on account of administration of justice, grants on school account, or in payment of taxes by loan companies and others. Sums exceeding $7,000 wer secured in this way, all of which should have been deposited in the "Trust" account.

I have not had in my whole experience another such case of deliberate, studied and systematic pilfering as has been developed in this investigation.

The total of the deficiency as ascertained amounts to $23,005.16, made up as follows:

Arrears of Taxes—		
(a) Collected and unaccounted	$12,275 95	
(b) Loss through failure to collect	38 06	$12,314 01
Redemption of Land—		
(a) Receipts not entered	387 32	387 32
School Funds—		
(a) From Provincial Treasurer	1,935 00	
(b) Double credits	2,935 00	3,025 00
Administration of Justice—		
(a) From Provincial Treasurer	1,312 46	
(b) Deductions and advances	4,368 70	
(c) Overpayment (doubtless refunded)	150 00	
(d) Interest	242 57	
(e) Improperly paid	176 00	6,249 73
General Revenue—		
(a) Police Court fines	95 50	
(b) Jury fees	5 00	
(c) House of Refuge	240 53	
(d) Overpayments	85 00	
(e) Double credits	7 50	
(f) Forged Vouchers	100 00	
(g) Not payable by county	60 60	
(h) Deficiency in current cash	419 97	
(i) Magistrates fines	4 00	1,019 10
Total		23,005 16

Details are furnished in the schedules accompanying this report.

No good purpose would be served by going too minutely into particulars, setting forth the means used and methods employed to defraud the county. I shall therefore refer in detail only to such as mey serve to point out the necessity for changes in system, with a view to preventing as far as possible a recurrence of the present difficulty.

Arrears of Taxes.

The monies collected by the recent Treasurer and unaccounted for, so far as ascertained, divided between the municipalities, are as follows:—

Camden	$ 284 09	Romney	2,260 89
Chatham	1,583 48	Tilbury West	4,480 79
Dover	870 72	Tilbury Village	59 98
Harwich	6 98	Zone	48 59
Raleigh	2,642 08		
Howard	38 35		$12,275 95

These sums are due to the several municipalities named, and are so included in the statement of liabilities.

The crude form of land register used during the term of office of the recent Treasurer contributed largely to the failure to detect the irregularities at an earlier date. The first instance of irregularity under this head dates back to March, 1894. To illustrate the extent of the embezzlement and the impunity with which carried on, mention may be made of the fact that the misappropriation of taxes on one piece of property, covering a series of years and appearing upon a single page of the land register, exceeded $1,000, while the sum of takings on the page mentioned amounted to over $2,000.

Redemption of Lands.

Here monies were received by the Treasurer on account of the lands redeemed which were not entered in the cash book, but when refunded to the persons purchasing at tax sale, credit was taken in the regular way.

School Funds.

The annual grants from the Education Department on account of continuation classes and leaving examination for the years 1898, 1899 and 1900, $860.00, $945.00 and $915.00 respectively, have none of them been accounted for. The cheques from the Provincial Treasurer (copies of which are now in my possession) are payable to the order of the Treasurer of the County of Kent on account of education, and are endorsed by A. L. Shambleau in his official capacity. Some of them bear evidence of having been paid in cash. A cheque for $115 from the Provincial Treasurer, dated 15th February, 1902, payable as above, is also omitted from the Treasurer's accounts.

In the years 1900 and 1902 the Treasurer takes double credit for certain payments of grants. This occurred where drafts were made upon the Treasurer, with the Inspector's order attached. The draft was entered as a voucher for the payment, and later on the Inspector's order detached and a second credit taken, the orders being put in as vouchers, all of which were accepted and passed by the Auditors.

Administration of Justice.

A cheque for $1,312.46 from the Provincial Treasurer on account of the September quarter (1899) Administration of Justice was not accounted for. The cheque was payable to A. L. Shambleau, Treasurer County of Kent, account administration of justice, dated January 17th, 1900, and is endorsed by Shambleau in his official capacity. The cheque bears evidence of having been paid the Treasurer in cash, contrary to the provisions of by-law No. 573, relating to the county bank account.

A prolific source of peculation was through the "deductions" in connection with the criminal justice accounts. The Board of Audit issued orders (Sec. 9, Cap. 102, R.S.O., 1897) for the full amounts of the accounts rendered each quarter, leaving the matter of the deduction entirely in the hands of the Treasurer. It was clearly the duty of the Board of Audit to have made these deductions (Sec. 10, Cap. 102, R.S.O., 1897) before issuing the orders on the Treasurer. Failing this, it was the duty of the Treasurer to see that they were duly made, and as to him accrued the benefit, I have charged the whole amount against him. In the case of the Sheriff, that official produces his original cheques to show that all deductions in his accounts were made good by him to the Treasurer. Since 1898 none of these have been accounted for. Enquiry of and evidence taken from other officials goes to show that the deductions were also made good by them. In the case of "deductions" on con-

stables' accounts I have not charged the Treasurer with any, which on the deduction sheets were marked as payable by the county, and there were many of these.

Again, the "advances" made to officials formed a considerable source of profit to the Treasurer, credit being taken for the advances and for the account as well. Elsewhere I deal with these matters at length, looking to the prevention of a repetition of past occurrences.

On April 24th, 1899, a warrant for $150 in favor of the late William Douglas, signed by the Chairman, and marked "special," was paid by the Treasurer. I am unable to find any account to represent this sum, and no such amount was afterwards refunded by the Government as should have been the case. In any event, the Treasurer should have seen to it that the advance was retained out of future accounts, and I have made this charge against him.

Interest $242.57 deducted, or which should have been deducted from the accounts of the late Wm. Douglas, in pursuance of a resolution passed at the December (1897) session of Council is also made a charge against the Treasurer.

Payments amounting to $176.00 on account of the services by the Clerk of the Peace in the drafting of jurors, covering 11 years, which were in my opinion covered by the communication arrangement, whereby the Clerq of the Peace received $1,000 per annum in lieu of fees, are made a charge against the Treasurer.

General Revenues.

The amount taken or improperly retained by the Treasurer under this head call for no special mention, beyond the pointing out of the fact that these should all have been observed or discovered by the local auditors, the vouchers being stamped and initialed by them. It should be remembered that the accounts of 1902 had not been passed upon by the local auditors, and no responsibility attached to them for any deficiencies discovered therein.

Current Accounts, 1902.

Statements in abstract and detail of the accounts from January 1st to October 29th (the date of suspension of the recent Treasurer) were included therein.

Accounts of J. C. Fleming, Treasurer.

The accounts of J. C. Fleming, Treasurer, from the date of suspension of the recent Treasurer to December 31st 1902, are also included and form a part of the present report.

It will be noted that the accounts for this period are not divided as to payments out of the "Trust" and "Special Trust" funds. The division of the disbursements, which has been customary, involving as it did, the use of two cash books, a division of vouchers, and the payment of accounts out of two funds, contributed to some extent to the failure of the auditors to detect the shortcomings of the former official. It is noted in almost alt instances that "advances" were made out of the "Special Trust," while the regular accounts were paid out of the "Trust" fund.

I have continued the use of the two cash books, the practice of the Treasurer for many years. In doing this, I have still provided for the keeping of the "Trust" and "Special Trust" accounts, in conformity with the by-law. The result of the change will be greater simplicity in the keeping of the accounts, and in the presentation thereof in the annual statements: the main-

taining of but one file of vouchers, and generally a conciseness and compactness of method which was impossible under the old order of things. Facility in auditing has also been kept in view throughout.

A ledger has not been in use since and including the year 1898. The former Treasurer stated that he discontinued the ledger upon the authority of the Provincial Municipal Auditor, upon the introduction of the Government cash book. For the information of members of Council, Auditors and any others to whom this statement has been made, it may be said that there is absolutely not one word of truth in the suggestion, and that there is not a tittle of evidence to justify such a statement. The Provincial Municipal Auditor considers a ledger indispensible in county matters, and there is no other county in the Province where a ledger is not kept.

The accounts of the county have been put into proper shape, and a ledger opened as of the date of October 29th, 1902, and this has been brought down to December 31st, 1902.

TOWNSHIP OF DAWN REPORT.

T. G. Williamson, C.A., Auditor.

Toronto, May 11th, 1903.

To the Reeve and Council of the Township of Dawn, County of Lambton:

Gentlemen,—Under authority of an Order in Council, approved by His Honor the Lieutenant-Governor, on the 24th day of September, 1902, and under instructions from the Provincial Municipal Auditor, I proceeded to your township on the 1st October, 1902, for the purpose of making an inspection, examination and audit of the books, accounts, vouchers and monies of your said township, the period under review to cover the entire term of office of Mr. James C. Wood, Township Treasurer, whose resignation took effect at the end of last year.

2. Finding the Town Hall in the Village of Rutherford the most convenient office procurable, the audit was at once proceeded with there, and it has been prosecuted there and here at intervals since that date. The whole period covered, extending from February, 1877, to December, 1902, nearly 26 years, the time necessarily occupied in the work has been considerable. The results of the audit have been sufficiently important to justify the close examination which has been made.

3. The primary object of the examination was to discover the source and the exact amount of a certain surplus, the property of the municipality, which according to the written statement of the said Treasurer, has been in his possession for about twelve years, and which he estimated at $5,000.00 or thereabout. During my first interview with him he stated that he had made diligent and repeated examinations into the matter, without success, and that, beyond his above mentioned estimate of amount and of date, he was not able to give any information. He, however, offered any assistance in his power, and it is only necessary to say in this connection that he freely gave such assistance whenever it was desired.

4. Past experience having demonstrated that collecting and accounting for resident taxes is the most fruitful source of discrepancies in the accounts of Municipal Treasurers, this was the first matter attacked, and the result proved that experience is still a trustworthy guide, the greater part of the important discrepancies being found under this heading. The accompany-

ing statement (marked A) shows net discrepancies to the extent of $8,082.53, nearly all of which were caused by entries being omitted in the first six weeks of the respective years.

5. The Auditors have, doubtless, with the best intentions, unwittingly assisted towards the production of these discrepancies. The year 1887, in which by far the largest discrepancies occurred, will illustrate this. It has been the habit of the auditors, who generally finish their work about the middle of February, to include in their printed report a statement of the actual positions of tax collections up to that point. The whole of the printed report, with the exception of this brief statement, has reference to matters extending only to the 31st December of the previous year, and therefore the statement up to the middle of February was calculated to be misleading, unless used with due care.

6. The following statement appeared in the printed report of 1887 at page 15:—

STATEMENT OF COLLECTOR'S ROLL FOR 1887.

Total amount to be collected	$19,017 35
Feb. 11th, 1887. Total amount collected	11,125 00
Balance to be collected	$7 892 35

In the following financial statement, 1888, at page 14, the following appears:—

COLLECTOR'S ROLL, 1887.

Balance to be collected, as per audit, 1887		$7,892 35
Received from D. D. Budd, Collector	$6,021 51	
Defaulter's roll	1,870 84	7,892 35

7. It will be observed that these accounts are consecutive, and that everything is apparently accounted for. This fully illustrates the dangerously misleading character of these statements. The auditors of 1888 evidently referred to the report of 1887, and carried forward the balance therein stated, in the mistaken belief that the said balance represented all that was due in 1888, where it actually represented what was due from the 11th February of that year, and monies received from 1st January to 11th February were still unaccounted for.

8. The correct statement for the printed report of 1887 would have been as follows:

Total amount to be collected	$19,017 35
Total collections to 31st December, 1887	6,290 00
Balance due in 1888	$12,721 35
Memo. collected from 1st January to 11th February, 1888	4,829 00

If the statement had been prepared in this form, such a mistake as did occur could not have occurred. The municipality was then in the thick of its drainage business, and on the Treasurer, with numerous township matters to attend to (as well as to his own business) cannot be fairly laid the entire blame. He made an exact settlement, according to the auditor's statement, in which he, as well as the ratepayers generally, have apparently been in the habit of placing all confidence. It would appear that accident and contributory negligence have been the causes which led to these discrepancies, of which the above is most serious.

9. The greatest care has been used in verifying these discrepancies and their exact amounts. The assessment rolls and Collector's roll were first examined, so as to determine in each year the total amount of taxes to be col-

lected. The cash book and the printed financial statement supplied the particulars of all amounts which had been carried to the credit of the municipality. The differences between these amounts constituted the deficits.

10. In the greater number of cases the actual receipts in the possession of collectors representing monies paid by them to the ex-Treasurer have been procured and examined, and it is satisfactory that in every case the receipts verified and confirmed these calculations of deficits. These receipts are now in the safe of the corporation in the Town Hall of Rutherford, and they can be produced by the Township Clerk when required.

11. To have examined into every item over a period of twenty-six years in an important municipality like yours might well have occupied twelve months. It was desirable to discriminate as to what was necessary and what was unnecessary. The examination of the general vouchers would alone have taken up a vast time. After giving the matter due consideration, it was decided that special attention should be given to taxes, non-resident taxes, county rates, debentures, coupons, drainage and school accounts, and that, with the exception of these important matters, the payment side of the cash book would not be specially examined, excepting the summations, which were carefully audited all through. For this decision there were two good reasons.

(1) The ordinary payments are generally more correctly audited than anything else, as the vouchers can be very easily compared with the entries.

(2) If any omissions were discovered, it was extremely doubtful whether the Treasurer would be able to produce the vouchers necessary to establish his claim.

In connection with this second reason the Treasurer was really the most interested party. If any omissions have occurred they would be to his loss and not to the townships. He was aware of the decision arrived at, and approved of it.

12. Non-resident Land Taxes. This is another important matter, the examination of which in detail for twenty-six years occupied much time. In this connection I paid a visit to Sarnia, where the County Treasurer kindly arranged to furnish me with complete records of all transactions with the township during that period which records accompany this report. In the earlier years under enquiry the amount annually received from this source was about $3,500.00 to $4,000. Ten years later this amount had nearly doubled. Since 1893 the receipts have dwindled rapidly.

13. The result of the investigation showed that on the one hand the Treasurer had under-credited non-resident taxes to the extent of $1,851.35, and on the other hand that he had under-charged county rates to the extent of $432.09, and interest in 1894 to the extent of $66.69. The accompanying statement (marked B) gives the details of this in such manner that they can be examined and verified if necessary.

14. Debentures and Coupons. This is another important department in which there has been during the term under review over 200 separate issues of debentures, with about 3,000 coupons, the total paid for principal and interest exceeding $190,000. The examination disclosed various discrepancies on each side, the net result being $621.14 undercredited and $139.85 undercharged. The accompanying statement (marked C) gives the needful details. The principal discrepancy included in the above is more fully referred to in the succeeding paragraph.

15. 12 and 13 conc. drain. By-law No. 10 of 1881, see Debenture Book, page 5½. $500.00 issued in three debentures bearing 6 per cent. interest, and payable in three years. Interest amounted to $59.94. Total liability, $559.94, paid in 1884 and 1885. On page 11 of Debenture Book is recorded an issue of $400.00 in three debentures, under similar conditions, issued.

for "No. 10 drain." There is apparently some connection between these two issues. There may have been some confusion between No. 10 by-law and No. 10 drain. It is evident that two issues have been made under one by-law, and for the same drain. The $400.00 received from sale of debentures is duly accounted for in the records of the 12th con. drain, at page 196 in the old cash book. The $500.00 is not accounted for. The by-law for the $500.00 issue, the amounts paid for their redemption, with interest, must be the reduction to $400.00. As the township received no benefit from the $500.00 issue, the amounts paid for their redemption, with interest, must be charged to the Treasurer, viz., $559.94, as on 30th June, 1885.

16. School Debentures. Township of Camden's share. No record can be found that the Township of Camden has paid since 1894 its five-elevenths share of $1,200.00 borrowed on five debentures issued in 1892, and bearing 6 per cent. interest, for U. S. S. No. 17, Dawn, and No. 12, Camden. The debentures and coupons due in 1895, 1896 and 1897 amounted to, respectively, $283.20, $268.80 and $254.40, of which five-elevenths would be $128.73, $122.18 and $115.64, giving a total of $336.55 due by average in 1896. (See debenture book, page 59.)

17. Also, with regard to Township of Camden's one-third share of $600.00 borrowed on five debentures issued in 1893, also bearing 6 per cent. interest, for U. S. S. No. 22, there is no record of any payment having been made by the Township of Camden towards the debenture and coupons of 1898, which amounted to $113.07, due in 1898. (See debenture book, page 66 and 67.)

18. Township of Sombra's share. The last settlement with the Township of Sombra appeared to include only those debentures which matured up to 1897. There is a sum of $56.53 due by Township of Sombra for 1898 share, and there is apparently due by the Township of Dawn its share of debentures issued by the Township of Sombra for five years from 1898 to 1902 inclusive, amounting to $341.55.

19. In cases where two or more townships are jointly interested in debentures issued by one of them, each township should possess full particulars of all liabilities for which it is partly responsible. These particulars should be recorded in the debenture register, so as to be available by the Treasurer and the auditors.

20. School Section Accounts. At the close of the Treasurer's long term of office it appeared desirable to examine the cash books of the various school sections, so as to ensure that they agreed with the township books in the matter of money transactions.

21. Various discrepancies were discovered, some apparently important, others unimportant. The results are recorded in a separate sheet (marked D), which may be divided into parts and sent to the sections interested.

22. It is probable that the trustees of those sections may desire to look a little further into these matters. To facilitate this the township books up to the 31st December, 1902, might be retained at the Town Hall for a season. The Township Clerk gave valuable assistance in this particular investigation, and could be most useful to the trustees in any further search.

23. In sending out these particulars to the various sections it would be right to mention that this part of the audit is not put forward as complete. To compare completely about twenty books for an average period of, say fifteen years, would take much time. Only sufficient time was given to lay a foundation upon which further examination can be built.

24. The discrepancies discovered would certainly in some of the sections call for close examination. These may be susceptible of simple explanation. If so, let them be explained. It would be a good thing for all school boards

to take an annual opportunity of comparing the section cash book with the township cash book.

25. When there is manifest conflict between the records, it must be presumed that the township books are correct, for the reason that the Treasurer must have produced his vouchers to the auditors before they could pass has accounts and certify to their correctness. In the school section books these items are among the receipts, for which no vouchers are produced.

26. The attention of the School Trustees is called to Section 22 of the Public School Act, 1901, which deals with the appointment of auditors. On the face of the accounts there are grounds for believing that some of the trustees have not properly fulfilled their duties under this section, and to these gentlemen is recommended the perusal of Sections 109 to 113 of the same act.

27. The duties of the auditors are laid down in Sections 23 and 24, and it is very desirable that every auditor on his appointment should have an opportunity to read these two sections.

28. Cash Book. In 1894 various receipts, although properly entered in cash book and recorded in the printed statement of receipts, were not included in the summary when the balance was struck for the year.

These items were:

Balance on hand from 1893	$235 96
County grant for roads	474 10
Error in recording non-resident funds	1 00
	$711 09

The second and third of these were rectified in 1895 statement, but no record has been found that the omission of the 1893 balance, $235.96, has ever been rectified, and it must, therefore, be charged to the Treasurer.

29. These errors were clearly the result of the method then pursued, by which was practically thrown on the auditors the work of assembling the receipts and expenditures, striking the balance and preparing the statement. The Treasurer's entries of these items were perfectly correct, and if he had also prepared the summary and struck the balance, these errors, even if they had been introduced, would probably have been discovered by the auditors and rectified. The auditors' sole duties are to view the work done. They should not be required to do any original work. Any system which calls for original work on their part is bound to result unsatisfactorily, for the reason that no one comes after them to review the work, and any errors which might be introduced by them are likely to remain undiscovered, as in the present instance.

30. The system of bookkeeping started by the Treasurer in 1889 was really an attempt to reach the new columnar system, which has been since so universally introduced. So far as the grouping was concerned, the result was excellent, but the groups were quite disconnected, and this want of cohesion effectually spoiled whatever of good there was in the system.

31. Since the introduction by the Government of the new municipal cash book, which took place in 1898, the township accounts have been kept in much simpler and closer form, a condition of things which there is reason to hope will continue. The initiation of the monthly audit at the commencement of the year will have the effect of making the financial affairs of the municipality appear much simpler and clearer to the auditors, with the result that their work will, in the future, be a guarantee of the correctness of the accounts, such as it has not always been in the past.

32. Drainage Accounts. These accounts during the period under review have been very numerous. They occupy over 500 pages in the record books. Each of these accounts have been keenly scrutinized, and this has taken up a very considerable time. In fact, these drainage accounts are re-

sponsible for considerable delay in closing the audit. Had they been kept on one good simple system, this report could have been sent much sooner. The methods of handling these accounts have been so varied that it has been necessary in going through them to divide those which require special mention into various classes.

The items pertaining to these classes are recorded on separate sheets, marked E, F, G, H, I.

33. In the matter of refunds, the Treasurer has been held to be entitled to full credit for such payments. Whether they were made direct or deducted when taxes were paid, the result would be the same. The Treasurer was the only official from whose funds they could be paid.

34. A list (marked G) is enclosed, showing accurately the drainage balances which were transferred to general funds on 1st January, 1898, when the new municipal cash book was opened.

35. A complete list of the statements which accompany this report is as follows:—

A. Tax collection discrepancies.
B. Non-resident land and county rates.
C. Debentures and coupons.
D. School section accounts.
E. Drain balances closed by levies.
F. Sundry drainage items (in doubt).
G. Drain balances transferred, 1st January, 1898.
H. Sundry small drainage items.
I. Patterson McDonald and 12th Conc. drains.
J. License fund and clerical errors.
K. Debentures taken up by Treasurer.
L. General statement.

36. A perusal of the general statement will show that a large sum still stands to be paid by the Treasurer, and that this may be considerably reduced by various matters now classed under the head of contingencies.

37. In an important audit like this, where large sums of money are in question, the responsibility of the auditor is very great, and the necessity for absolutely correct findings is evident.

38. Therefore various matters have been classed as contingencies, because the records at the moment available are not sufficient to give absolute certainty. These matters will be clearer after some further discussion with the Treasurer, who will doubtless give them his immediate attention.

39. During my stay in Rutherford I had frequent interviews with the Treasurer, who manifested throughout the utmost desire that the township should not be a loser through these discrepancies. At my suggestion he readily agreed to take up outstanding debentures to the amount of $6,379.39, as listed on statement K.

40. I have felt very seriously the responsibility thrown on me by this audit. No effort has been spared to arrive at the absolute truth. And the final page of this report is sincerely welcomed.

41. In closing it is only fitting to congratulate the municipality generally upon its rapidly reducing debenture debt, upon the valuable lands held in the township, and upon the general evidences of prosperity which are visible everywhere.

I am,

Gentlemen,

Yours faithfully,

T. G. WILLIAMSON,
Chartered Accountant.

TOWNSHIP OF DUNWICH REPORT.

K. W. McKay, Auditor.

Recommendations.

As a result of the inspection, examination and audit of the books, accounts, vouchers and monies of the Corporation of the Township of Dunwich, the following recommendations are made:—

1. The Assessor be hereafter supplied with a map of the township, showing school sections boundaries, and also plans of the sub-division of the township lots in Wallacetown, Tryconnell, Iona and in the neighborhood of Dutton.

2. That in assessing the sub-divisions, the assessor be required to adhere strictly to the plan.

3. That railway lands be properly assessed.

4. That care be exercised in entering total population, as the amount of Legislative school grant to which the township is entitled is determined by this.

5. That no change be made in the Collector's roll by the Clerk after it has been handed to the Collector, unless authorized by resolution of Council, of which notice in writing shall be given to the Collector and Treasurer.

6. That the Collector on returning the roll verify by affidavit the amount of uncollected taxes, etc., as the statute requires.

7. That a by-law be passed requiring the Collector to pay all taxes to the credit of the township bank account (See Section 19, Cap. 228, R.S.O.)

8. That the Collector's rolls hereafter contain a statement showing the details of the various rates entered therein, and that a copy be forwarded to the Treasurer.

9. That the Clerk be required to keep on file:

(a) The Collector's account of taxes returned to the County Treasurer, to which he should append a memorandum showing when the notices were mailed to each person in respect of whose land no taxes appear to be in arrears, as required by Sec. 147 of the Assessment Act.

(b) Copy of non-resident tax roll to County Treasurer.

(c) County Treasurer's list of lands liable to be sold.

(d) Assessor's occupied return.

(e) The County Treasurer's return of taxes due on occupied lands.

10. That the Clerk be required to keep a record of drainage by-laws and assessments showing entries on Collector's roll, etc.

11. That a record of the statute labor lists and the work not performed be kept by the Clerk.

12. That the Clerk be required to prepare an index of all by-laws, showing the object of each by-law, and whether obsolete, repealed or amended, and all by-laws at present in force and hereafter passed to be copied in the book to be kept for that purpose.

13. That the Treasurer pay all accounts by bank cheques.

14. That two bank accounts be opened, one in the name of the township, all cheques to be signed by the Reeve and Treasurer, and one in the name of the Treasurer.

15. That the Treasurer furnish the Reeve with a monthly abstract statement of receipts and expenditures, said statement to show cash in office, cash in bank, and cheques outstanding.

16. That the Reeve present the monthly statement at first session of Council, after they have been received for the information of the members.

17. That a bill book containing a proper record of all loans be kept by the Treasurer.

18. That a receipt book be procured for the use of the Treasurer.

19. That the Treasurer be required to keep a ledger, in which any classification of accounts necessary, other than those in the Government cash book, may be kept, and that no other accounts be entered therein.

20. That all accounts to be passed by the Council should be in writing and certified by a member thereof, before being presented, and that they be numbered and kept on file in the Clerk's office for reference.

21. That the Council's orders on Treasurer should be in sheet form, already in use, and that the list of accounts be entered in the minutes.

22. That all reports of committees be incorporated in the minutes of the Council, or be copied in a book kept for that purpose.

23. That orders on Treasurer passed by the Council be made payable the second day thereafter. This will give time for the preparation of the proper order, with every detail required, and for entering a copy of the same in the minute book before it is handed to the Treasurer.

24. That a proper Clerk's office be established by the Council, or by arrangements with the Clerk, and that apparatus for properly filing the records of the township be procured by the township for the use of the Clerk.

25. That the by-laws of the township when passed should be signed by the Reeve and Clerk and be sealed with the seal of the corporation.

26. That arrears of taxes be cancelled only by resolution of Council, to be certified by Clerk to County Treasurer.

27. That the by-laws striking the rates be prepared to show in detail the sums to be levied.

28. That a by-law levying school rates be passed each year, as required by the Public School Act.

29. That the Treasurer be required to give a guarantee bond as security, the cost to be paid by township.

In conclusion and in connection with the recommendations made and contained in the report, the attention of the Council is directed to Section 14, Chap. 228, R.S.O., 1897.

The requirements and necessities of the corporation have been carefully kept in view in all of the recommendations made.

The officials and others have throughout evinced the utmost willingness to assist in the audit, and have rendered substantial assistance from time to time.

Further explanations will be furnished to the Council or officials in reference to any matter or recommendation contained in this report.

All of which is respectfully submitted,

K. W. McKAY,

St. Thomas, 31st August, 1903. *Auditor.*

TOWNSHIP OF MOUNTAIN, COUNTY OF DUNDAS, REPORT.

T. G. Williamson, Auditor.

To the Reeve and Council of the Township of Mountain:

Gentlemen,—Under the authority of an order in Council, approved by his Honor the Lieutenant-Governor, on the 28th day of April, 1903, and under instructions from the Provincial Municipal Auditor, I have made an in-

spection, examination and audit of the books, accounts and vouchers of your municipality, and now beg to submit my report thereon.

2. Having decided to make the audit at the Village of Iroquois, as a suitable and convenient place, I arrived there on the morning of 20th of May, where I was met by your Reeve, and later on by your Treasurer, who brought his cash book and sundry vouchers for examination.

3. The Treasurer has held that office since 1873, a period of thirty years, and even earlier than that he had served the corporation as Tax Collector. The primary object of the audit was to settle a difference of opinion as to the amount of township funds held by the Treasurer, and for which he is responsible.

4. The issue has been clouded by payments, partly from township funds, on account of various drainage works for which debentures have not yet been issued. It was not contended that many such differences of opinion existed previous to the initiation of these drainage works, and it was felt that the purposes of this audit would be sufficiently served by going back for a period of six or seven years. This course was adhered to, except as hereinafter detailed.

5. Although no debentures have been issued to cover the expenditures made in these drainage works, the moneys required have to a great extent been borrowed in various quarters on promissory notes of the corporation, such borrowings being in the majority of cases authorized by special by-law.

6. The question was complicated, and the audit was more difficult by the incompleteness of the record of these promissory notes. It did not appear that any bills payable book had ever existed. For the clearing up of the drainage accounts a full record of these notes, and of their renewals, was necessary. Without it no authoritative statement could be made. The enclosed schedule marked A is believed to be a complete record of these promissory notes since the end of the year 1896.

7. Some of these notes are still unpaid and overdue. Several of them have been in existence since 1898, and have borne 6 per cent. interest for that lengthy period. The expense to the municipality would have been lessened if these notes had been consolidated, with a reduction of the rate of interest, a change which must surely have been attainable during the interval.

8. The drainage works referred to are:

(1) Inkerman Dam drain.
(2) Silver Creek drain.
(3) Van Camp drain.
(4) Allen Creek drain.
(5) Castore and Amable drain.
(6) W. Miller drain.
(7) B. Bouck drain.

9. Separate schedules (marked B) attached to this report give the present standing of each of these drains as completely as is possible. The vouchers for disbursements made on these works are not complete. These schedules contain such explanatory remarks as seem to be requisite under the circumstances.

10. Resident Taxes. This, being by far the most important source of revenue for the township, called for special attention. The settlements between the Collector and Treasurer appear to be in order, but it would be of great advantage to future auditors, that these settlements should be fully recorded at the end of the Collector's rolls.

11. Looking back in the old cash book under this heading, it was discovered that the amounts credited in 1891 and 1887 were apparently inadequate. The financial statements of these years were at once called for, and

an examination of these proved that, in each case, the amount collected after 31st December was not entered in cash book, although duly credited in financial statement.

After these additions had been made to the two years mentioned in the preceding paragraph, the amounts credited in 1888 and 1890 appeared inadequate, and considerably less than the preceding and succeeding years, but an examination of the Collector's rolls for these years showed that all had been accounted for which had been collected.

13. In connection with the Collector's roll there are three requirements which are very important:

(a) The Clerk should implicitly follow the instruction of Sections 129 and 131 of the Assessment Act, as to recording separately the various taxes levied. And, in special, he should record the amount which has been levied on each school section.

(b) The Collector should comply with all the requirements of Section 144 of the Assessment Act, and should not fail to make the statutory oath before the Treasurer.

(c) The Treasurer should make a complete record at the end of the roll of the settlement made with the Collector, showing how much cash he has actually received, what taxes have been placed with the County Treasurer for collection, how much is uncollectable, and, generally, all deductions made from total of pay roll, as originally placed in his hands by the Clerk.

14. A full record of the township's account with the County Treasurer from the beginning of 1896 was procured and carefully examined and compared with the township books. A schedule (marked C) gives some necessary particulars under this heading.

15. License Fund. From the County License Inspector was procured a list of monies paid to the township between 1st January, 1896, and 31st December, 1902. A comparison with the township books showed various discrepancies, amounting to $162.29, as shown on schedule marked D, which must be charged to the Treasurer.

16. After returning to Toronto the License Department was communicated with, and particulars of all payments to the township as far back as 1888 were procured, which show on comparison with the annual statements that in 1892, 1893, 1894 and 1895 discrepancies occurred, amounting to $6.-503, which must also be charged to the Treasurer. Particulars of these appear on Schedule D.

17. As these discrepancies naturally cast a shadow of doubt on the correctness of the records of this fund previous to 1888, the License Department has been asked to furnish the earlier figures, which will be sent with the report, and it is desirable that these should be compared with the records in the old cash book of the township.

18. It is only fair that the Treasurer should have every opportunity to examine these records and satisfy himself as to the correctness of the figures. If he can show that he has credited the township with any part of the above amounts he is, of course, entitled to credit for same.

19. Schools. The vouchers produced as evidence of payments to school trustees are not sufficient, inasmuch as they consist, to a great extent, of Trustees' orders, which call for the "amount levied" without specifying the amount. These orders, which are sometimes endorsed and sometimes not, have to do with very important payments, and the fullest information should be required by the auditors before passing them as correct.

20. Experience has proved that, in rural districts, where a large number of school sections are supplied with funds from one central source, errors

crop in, which are not likely to be discovered. The most serious errors would naturally be the omission to credit monies received by the school sections from the municipality.

21. The School Auditors at the time of their audit have no independent information as to the amounts paid during the year by the municipality to the various school sections. The school audit comes earlier than the publication of the annual financial statement, and even that document does not always contain these necessary particulars. Nor do the school auditors have the advantage of comparing vouchers with receipts, as is the case with disbursements.

22. A simple and effectual safeguard would be to compare a printed form which the Township Treasurer could use when he sends cheques to the school sections. It should take the form of a short letter, stating that a certain sum is enclosed, and calling particular attention to the necessity for preserving the letter and producing it to the auditors as a voucher. If this simple precaution were adopted it would make the Treasurer's work somewhat easier and would reduce to a minimum the chances of any discrepancies between the respective cash books.

23. It would be very desirable to establish a rule whereby, not less than once each year, the cash book of each school section should be compared, as far as mutual transactions are concerned, with the township cash book. At present these books have no opportunity of being compared.

24. The total payments to schools during the year have been hitherto comprised in two entries, one specifying the total amount of legislative grant, and the other including all other payments. In the old cash book a list of the schools, with amount for each year, was provided, but that has been discontinued. This is not right. Every separate payment to each school section should be recorded when it occurs, and the vouchers must be retained and produced to the auditors.

25. In the cash book these entries will all appear in the "school" column, but a separate account should be kept for each school in ledger form, one or two pages being given to each school section, which should give sufficient room for the records of five years or more. This ledger will be entered up from the cash book, and these individual school accounts should be printed in the annual statement for the information of school supporters in particular and ratepayers in general.

26. The final paragraph of subsection 1 of section 71 of the Public Schools Act of 1901 says: "In the case of rural schools, all monies collected shall be paid to the Secretary-Treasurer of the section on or before the 15th of December. If this requirement is fulfilled and if the accounts be kept in the manner suggested, there is not likely to be any trouble in the future."

27. The trustees are entitled to receive from the township not only the amount of their requisition, but, as well, any additional funds which may have been collected from the school supporters in their section. When the rate is struck, it frequently produces an amount somewhat exceeding the requisition. The trustees are entitled to this surplus, but they have not always got it. No loss to the township results, but the practice is unfair to the school supporters, in so far as part of the monies which they have specially paid for schools is diverted to the general funds of the township.

28. The year 1901 may be taken as an example. The amounts levied and collected for schools were $3,953.03 and $3,089.45, together $7,042.48. The monies paid to schools amounted to $7,003.54 (see printed statement, page 8), leaving a balance of $38.94, which should have been distributed among the school sections. In several other years similar surpluses of smaller

amounts have occurred. In the year 1902 this test could not be applied, as one of the school levies was included in the Collector's roll, which the township and county rate, which does not comport with the requirements of Section 129 of the Assessment Act.

29. Because of the absence of separate accounts for each school section, and because the amounts levied and collected from each school section are not permanently recorded, the rectification of these errors would take up much time, and the resulting benefit would not compensate for the expense involved.

30. In the future, if the Clerk, after the rates have been struck and the amount actually levied on each school section has been ascertained, will furnish the Treasurer with a list of said amounts, and if the Treasurer will, on or before the 15th December in each year, pay such amounts to the respective school sections, this portion of the township's financial system will work smoothly and without friction or injustice to anyone.

31. S. S. No. 3, Mountain, and No. 14½, Matilda. Copy of a resolution passed by the Trustees of this school section was placed before me, relating to school monies still remaining in possession of the Township Treasurer. It would appear that, in the year 1901, the Trustees collected about $175.00 more than was required for ordinary purposes, having the intention to build a new schoolhouse. For some sufficient reason, the building of the schoolhouse was postponed for a year.

32. In the year 1902 the same proceedings were repeated. A surplus for building purposes was collected by the Trustees, and the operations were again postponed. Now the Trustees propose to put up their new building in the current year. These monies, together with a small balance in 1900, have not been withdrawn from the Township Treasurer, not having been yet required by the Trustees.

33. There is no dispute as to the facts. The Township Treasurer has given the Trustees a written acknowledgment that he has $289.08 at their credit still. Meanwhile, as the amounts have been included by him in the disbursements of school monies charged in these years in the township books, the above amount not yet disbursed has been charged to him in this year. Therefore, when he makes payment of this sum to the Trustees, he will be entitled to take credit for the payment as on account of school monies. The particulars are recorded in schedule attached (marked E).

34. The Government grant of 1902 to this school section, amounting to $9.30, is in exactly the same position. It has been charged, but not paid, and therefore charged back to the Treasurer. It is noted on same schedule E.

35. School Sections. In accordance with the system recommended in paragraph 23 of this report, the cash books from several of the less distant sections were procured and looked over. The examination referred principally to transactions with the township. Some brief remarks on these follow.

36. S. S. No. 9. This book is well kept. The transactions with the municipality as recorded agree with the records of the same in the township books.

37. S. S. No. 12. This book is also well and carefully kept, but it is in very dilapitated condition, and should be rebound or a new book procured. The permanent records of the section are worthy of a better book. Attention was called to some entries, and the explanation given is that some monies borrowed last fall and this spring have not yet been repaid. When any liability exists at the end of the year, it ought to be noted as such in the form of a memorandum after the balance has been carried down. This information is necessary to enable the auditors and the ratepayers to comprehend the true financial position of the section.

38. S. S. No. 14. This book is also well kept and in agreement with the township books, except (perhaps) with regard to the municipal grant for 1896, which was not observed to be recorded in the book. As the vouchers for 1896 have not been produced, it is not possible to feel any certainty that this is an actual omission, but it would be well that the Secretary-Treasurer should look into the matter.

39. S. S. No. 22. This book is also well kept, but there appear to be some differences as regards the payments of debentures which have been in force since 1894. A brief schedule is attached, marked F.

40. S. S. No. 16. The cash book of this section was not seen, but as this is the only other section in whose behalf debentures have been issued, a glance was given to these payments, and there is apparently some discrepancy. These are detailed in schedule marked (F). The particulars of the debentures will be found on page 10 of the debenture book. These are referred to at page 284 of the minute book. It is believed that these particulars are correct.

41. Referring to paragraph 28, it would appear that the discrepancies therein referred to arise from the fact that the records of school monies levied, as recorded at end of Collector's roll, do not agree with the list furnished to the Treasurer toward the end of each year. These lists give the Treasurer the necessary particulars of the monies to be paid to each section. These records ought to agree absolutely, and the exact amount go to the sections.

42. School Debentures. No proper record of these being in existence, they have now been entered on pages 9 and 10 of the debenture book. The practice with regard to payment of these debentures might be changed with advantage. Eleven school debentures were due up to 31st December, 1902, viz., eight for S. S. No. 22 and 3 for S. S. No. 16.

43. Although these debentures were a direct liability of the corporation, the redeemed bonds and coupons are not in possession of the Township Treasurer, who explains that they are probably in the hands of the Trustees. When debentures for any school section are due, and have been included in the levy, the Township Treasurer should retain the debenture money and himself redeem the debentures, producing them to his auditors as vouchers for the payments. All debentures issued by the corporation should be recorded on both sides of the municipal cash book, on the left side when they are sold and on the right side when they are redeemed.

44. Drainage Debentures. Particulars of the debentures issued on behalf of the Inkerman Dam drain will be found at page 11 of the debenture book. This book should be produced to the auditors each year, so that the payments may be authoritatively recorded. The auditors cannot properly make up their statement of the township's liabilities without consulting this book.

45. Bills Payable. No systematic record of promissory notes issued has been kept. The same book which records the debentures can also record these, and the contents of schedule A should be transferred thither, or, at the very least, such of them as are still unpaid.

46. Cash Book. The record in the municipal cash book gives no information as to the services or material for which the various payments have been made. There is merely entered the name of the payee and the amount, which latter is not invariably placed in its proper column.

47. County rates are not entered till the end of the year, although various payments have been made during the year. The same system prevails with regard to other important items. School payments raised by levy are all charged in one amount. Taxes are credited in the same way.

48. This is totally foreign to all accepted ideas of the correct method of keeping a cash book. Payments and receipts ought to be entered as they are paid or received. Each individual payment or receipt should be at once entered, with date, and all needful particulars. Any payment to a school section should be recorded at once, and any monies received from Collectors should be credited at once. The entries of taxes in the cash book should correspond, individually and collectively, with the receipts granted by the Treasurer to the Collector.

49. The new municipal cash book is the most valuable book for its intended purposes. If it be properly kept and full advantage taken of its excellent system, the Treasurer should at any time be able to balance his cash in a few minutes. As it has been kept hitherto, the grand totals have been carried forward from page to page, but not the totals under the individual columns.

50. The result of this is that the Treasurer throws away an easy opportunity of checking and confirming the correctness of his entries. Consequently when errors creep in they are not likely to be discovered until the auditors come around, and they may not be discovered even then.

51. There is no difficulty in keeping the cash book correctly. If the Treasurer does so, and balances his cash book periodically (the oftener the better), he can feel the most absolute confidence in the correctness, of his entries, and can surrender his cash book to the auditors without fear of their discovering any errors. To keep a cash book without balancing it periodically is unsatisfactory in every way. It is not just to the Corporation, nor is it just to the Treasurer himself.

52. The condition of the old cash book is not creditable. Important entries are written in ordinary pencil, sometimes these are illegible, and sometimes there are no additions at all. In 1891 there were no additions whatever in the cash book. This condition of things must have added very much to the work of the auditors, and must have compelled them to spend a good deal of their time in completing the work left undone by the Treasurer. The business of auditors is to revise.

53. The auditors were unduly lenient in accepting and auditing books in such condition, and they should have insisted upon their being put in proper condition before they gave their certificate. The cash book is the permanent record of the financial transactions of the township, and it should always accord absolutely with the printed statements as certified by the auditors.

54. The only way to keep a cash book is to enter into it every transaction, receipt or payment when it occurs, and showing how it occurs. The only possible exception might be in cases of renewals of notes. The same note might easily appear more than once in the same year, and might give an impression that more money was being borrowed than was actually the case. In such circumstances the entering in a cash book of the interest paid might be sufficient. Naturally, full particulars of renewals of notes would appear in the bill book, If the amount of the note was reduced, the Treasurer should charge the amount by which it is reduced, and also the interest paid.

55. The cash book should be balanced strictly to the 31st December, and transactions of each year should be kept separate and distinct. This has not been adhered to in the past. In 1894 the following receipts appear:—

December 31st.	Taxes of 1894 collected this date	$9,363 78
December 31st.	To amount collected since, in full	5,073 69

In that year the audit was not completed till the end of April.

56. County Rates. This matter has been already briefly touched upon in paragraph 14. It does not appear that this account has been keenly scru-

amounting to $1,450.00, occurred in the late County Treasurer's accounts amounting to $1,450.00, occurred i nthe late County Treasurer's accounts with your township, some of which, although dated as far back as 1896, were not rectified till last year. The county books and the township books do not yet entirely agree.

57. In 1896 the County Treasurer acknowledges receipt from the township of considerably more cash than the Township Treasurer claims to have paid. These differences, and some in the subsequent years, are referred to in Schedule C.

58. In 1897 there appears a still more important discrepancy between the County Treasurer's books and the township books. Two sums, amounting to $1,298.57, are credited in the county books, but no trace has been discovered of this being charged in the township books as a disbursement. It will be observed that this was exactly the amount due to the county, and so cleared off the slate. If it should be found that this important sum is to be credited to the Township Treasurer, this discovery will doubtless be very welcome to him.

59. In 1898 and 1899 smaller discrepancies occur. All of them are referred to at more length in Schedule C. The present position of the county with the township is very satisfactory, in so far as everything due up to the end of last year has been paid, except some small amount for interest.

60. Non-resident Taxes. A strict record of these has not been kept in the township books. The amount credited by the county in 1896 has been already dealt with in paragraph 57 and accompanying Schedule C. In the three following years the amounts due were remitted by cheque to the Township Treasurer and duly credited to Non-resident Taxes. Since 1899 the amounts have not been specially remitted, and there are no records in the township books.

61. As, however, the amounts have been duly credited in the county books, the balances due by the township have been by so much reduced, and no money has been lost by the Township. If the township books were correct, a large amount would appear at credit of Non-resident Taxes, and a larger amount at debit of County Rates, but the result to the township would be the same, as far as cash is concerned.

62. It would conduce to simple and correct township bookkeeping, if the county will revert to the system which prevailed up to 1899, i.e., to make special remittances of all monies coming to the township. In this way all cheques coming from the county would be for school monies or non-resident taxes, and all cheques going to the county would be for county rates or interest on same. The records could thus hardly get out of order.

63. An abstract and analysis of the County Treasurer's accounts with the township for the past seven years is enclosed. This is very instructive method of stating accounts, and these records should be kept and added to year after year. There is no other method so effectual in enabling the ratepayer to take an intelligent and comprehensive view of the whole matters in question.

64. In this subject it will be observed that no school grants have been credited to the township since 1898. The grants, however, have been duly received by the township and disbursed according to the instructions of the School Inspector of the district. This absence of mention in the county accounts may be due to the fact that the monies have been sent out immediately after they were received, without being entered on either side of the separate accounts with the various townships.

65. 1895 Taxes. At the Council meeting of the 16th September, 1897, it was resolved to give notice to the Collector's bondsmen that he was short

in his payment to the Treasurer for 1895 taxes to the extent of $623.32, which amount they were asked to make good. At subsequent Council meetings held on 6th June, 4th and 28th July, 1898, further resolutions on the same matter were passed.

66. At a special meeting of Council held on the 18th August, 1898, it was resolved, subject to the Council's power, to compromise, to accept one-half, $311.66 as settlement, the Collector to throw off half his salary of $45.00 for that year ($22.50). At a further meeting, held on the 27th of the same month, the Treasurer was authorized to settle on this basis, the bondsmen having accepted these terms of settlement.

67. This settlement, apparently agreed to on both sides, calls for a payment of $334.16. The only amount which appears credited in the cash book towards this is the sum of $289.16, paid in 1898, so that there would appear to be still due by the Collector of 1895 or his bondsmen the sum of $45.00.

68. Bills Payable. As already referred to in paragraph 5, it was necessary to make a complete report of these from the commencement of drainage operations. See Schedule A. A further brief schedule (marked G) is attached, containing such remarks on some of the notes issues as appear to be necessary.

69. Floating Debt. There is a floating debt of $6,162.57, incurred on behalf of the township expenses, which is more fully referred to in Schedule G. The borrowings represented by the notes still unpaid began in August, 1900. These notes are in the hands of various parties, and it is very desirable that some arrangement should be made for consolidation and reduction of interest.

70. An examination into the financial records shows that between $17,500.00 and $18,000.00 have been spent on roads and bridges during the last three years. There can be no doubt that a large proportion of this borrowing has been rendered necessary by these large expenditures, and there can be little doubt that a considerable proportion of the work done must have been in the nature of permanent improvements.

71. In such case the township would be fully entitled to issue debentures for the purpose of spreading the payment of this floating debt over a series of years, such as would reasonably represent the life of these improvements. The township is remarkably free from debenture debt, and it does not appear that there can be any objection to such a course.

72. Vouchers. Township orders on Treasurer are duly signed by Reeve and Clerk and made payable to the order of the payees respectively, but very few of them have been endorsed by the payee. These unendorsed orders convey no proof that the money has actually reached the proper parties, and they ought not to be accepted by the auditors as sufficient vouchers.

73. This does not necessarily mean that the township does not possess proper and sufficient receipts, as the original accounts (where such exist), are probably in the hands of the Clerk. The point which it is desired to make is that the auditors ought certainly to satisfy themselves before passing any voucher as correct that it bears the necessary evidence that the money has reached the intended recipient.

74. In the matter of the by-law which was passed over two years ago for the issue of debentures to the extent of $12,462.62, there does not appear to be any way out of the difficulty except by the passing of a new by-law. It is a great pity that this expense has again to be incurred.

75. A glance over the assessment figures reveals some conditions which it is difficult to understand. The total assessment has decreased from $1,532,400 in 1896 to $1,307,220 in 1902. And this notwithstanding that

horses, cattle, sheep, and hogs owned by residents had increased from 9,724 to 12,436, the principal increase being in cattle and hogs.

76. Another condition which may be called to notice is that, while the acres cleared have increased from 31,760 in 1896 to 35,727 in 1902, the acres assessed have receded in the same period from $57,735 to $54,378. The assessor should see that all the real property liable to taxation situate in the municipality is entered on his roll at actual cash value, and he is required to take a solemn oath to this effect. See Section 55 of the Assessment Act.

77. The minute book is well and carefully kept. The consideration and passing of accounts appear to occupy a considerable portion of the time. It would save the Clerk much valuable time if he would (so far as is possible) make up before hand a list of the bills to be submitted to the Council and have all those that are approved passed by one motion.

78. It would be of considerable assistance to the auditors also, when they examine the minute book for authority for disbursements, if the orders were recorded in proper sequence, one line being given to each, or more if necessary.

79. By-laws for levies should contain full particulars, and there is no reason why one by-law should not cover all the levies for the year. 1901 and previously the levies for each school section were recorded, but in 1901 and 1902 these were omitted. The fullest particulars should be given, so that the auditors can be assured that the levies have been duly authorized.

80. The simplest method of recording in the by-law the amount of the various levies made is to give each levy one line, placing the amounts at the right hand side, so that they can be summed up to show the complete levy. The Collector's roll, when completed by the Clerk, should approximate as nearly as possible to this complete levy.

81. As regards giving full particulars in by-laws, these remarks apply also to debenture by-law, which should certainly not only authorize for the issue, but full particulars of each debenture intended to be issued.

82. An abstract of receipts and expenditures of the municipality for seven years, from 1896 to 1902 inclusive, has been prepared and is sent herewith. This will be found to be both useful and interesting to the members of Council and to ratepayers generally. Each year's transactions should be recorded, and when you build a township hall the abstract should be framed and hung up for the information of all concerned.

83. A statement of accounts has been prepared, including various discrepancies discovered, and showing a balance in hands of Treasurer of $3,860.07. This is likely to be reduced by the item of $1,298.57 referred to in Schedule C. In this connection a letter from the County Treasurer has reached me this morning, in which he says the township account was even on the 30th June, 1897, which is a further corroboration of the position which I have stated.

84. It is to be hoped that in the future the bank transactions will be fully recorded in the municipal cash book, and that promissory notes, debentures and payments to school sections will be systematically recorded also. The lack of these particulars has added considerably to the time occupied by this audit.

85. Everything possible must be done to make the auditors' work more simple and complete. All should be complete before they take the books in hand. Additions could be filled in, balances struck, and statements of receipts and expenditures prepared. They should not be required to do any original work but to review only.

86. If the officials have more work thrown on them than was contemplated when they were appointed, it is better to increase their salaries than

have any work done incompletely. The salaries, especially of the Treasurer, appear to be inadequate, and the advance to a reasonable amount should never be felt by the municipality.

87. The auditors should not be restricted as to the time in their examination. Trustworthy and capable men are always chosen, and they should be paid so much per day all the time they require to make a complete and searching audit, such as has not been possible so far under your system. Any slight increases of expenses will be repaid tenfold by the increased accuracy of the accounts and the feeling of satisfaction and security which will be engendered among the ratepayers.

88. It would tend much to the simplification and more correct keeping of the accounts if every payment (so far as is possible) were made through your bank, and if a combined order and check were used.

89. In concluding this report, it may be said with all sincerity that your municipality is to be congratulated on its comparative freedom from debt and the general prosperity which prevails.

I am, gentlemen,
Yours faithfully,
T. G. WILLIAMSON,
Chartered Accountant.

TOWNSHIP OF MOORE REPORT.

F. H. Macpherson, F.C.A., Auditor.

Recommendations.

As a result of the inspection, examination and audit of the books, accounts and vouchers of the Municipal Corporation of the Township of Moore, I make the following recommendations:—

1. That the present system of payments by the Treasurer, upon the order of the several commissioners or of the Reeve, be abolished and that all accounts be passed by the Council in regular session, before payment, excepting the fixed charges as debentures, interest, payments on school accounts and any other payments fixed by by-law or statute, which are payable by the Treasurer without reference to the Council.

2. That all warrants or orders upon the Treasurer be countersigned by that officer before being valid and becoming operative as a cheque upon funds in the township depositories.

3. That the practice of having the Metropolitan Bank at Brigden and the Industrial Loan Company at Sarnia pay the orders upon the Treasurer, without reference to that official, be discontinued.

4. That expenditures on drainage works be charged to the individual drains (the accounts for sundry drains to be abolished), and that these accounts shall be carried in the Treasurer's ledger until balanced by sale of debentures or until written off by resolution of Council in case the work is discontinued, or if for any reason it be found impossible of collection from the interested parties.

5. That expenditures on award drains be dealt with in the same manner as to charges, and be so carried in the ledger until settlement has been made by levy or cash payment.

6. That payments on account of the construction of drains shall be made on certificates of the engineer in charge, all accounts to be passed upon by the Council and entered in the minutes previous to payment.

7. That all accounts presented to the Council shall be in writing, and shall be certified by a member thereof before being presented, and that these be properly numbered and kept on file in the Clerk's office for reference.

8. That receipts and payments on account of school grants be entered in the accounts of the Treasurer, and that trustee orders be presented to the Treasurer.

9. That a bill book be kept, in which full particulars of all monies borrowed on account of the municipality be entered.

10. That by-laws striking the rates shall show in detail the amount of taxes required to be levied for the several schools, and shall show in detail the sums to be levied on account of the townships contributing under the several drainage by-laws.

11. That the Collector of Taxes shall make a full and complete return of the roll by the date prescribed by statute, and that the Treasurer shall refuse to accept any other than a complete and full return, which includes the delivery of the roll itself.

12. That allowances made on Collector's rolls and settlements thereof be passed on and continued by the Council before being finally accepted by the Treasurer in his settlement with the Collector.

13. That the Clerk immediately upon receipt of such return send the notice required under Sec. — of Chap. —, R.S.O.

14. That the statement required to be published after Dec. 15th in each year shall be in conformity with the statutes.

15. That proper conveniences for the filing of the township documents and records be supplied the Clerk and Treasurer.

Conclusion.

The township has been extremely fortunate in having had so excellent an official as the late Clerk, Mr. James Watson. His painstaking and careful methods have been of incalculable benefit to the township, and have rendered the present audit much less arduous than it would otherwise have been.

The present officials of the township and all others with whom I have come in contact have evinced the utmost willingness to assist in the examination and audit and have rendered substantial assistance from time to time, for which I have to express my obligation.

The attention of the Council is called to Section 14 of Chap. 228, R.S.O., 1897, which requires that the recommendations made in this report shall be carried into effect.

I shall be pleased to furnish further explanations or to advise with the Council in reference to any of the matters, or of any of the recommendations contained in this report.

All of which is respectfully submitted.

F. H. MACPHERSON,
Chartered Accountant.

Windsor, Sept. 7th, 1903.

EXTRACT FROM TOWN OF STURGEON FALLS REPORT.

T. W. Williamson, Auditor.

4th November, 1903.

69. Audit. An important privilege was granted by the Legislature to the Municipal Councils a few years ago, of whom it may be found desirable that you should take advantage. Before this change was introduced the new Council was instructed by the Act to appoint at its first meeting two auditors to review the financial transactions of the preceding year. This necessarily limited municipalities to yearly audits.

70. The change recently introduced gives to the Council of any municipality the right to pass a by-law declaring that it is expedient to appoint auditors in November or December, to review the work of the succeeding year. See Municipal Act, Section 301. According to Section 302, these auditors shall examine and report upon the accounts at the end of each month, instead of at the end of each year.

71. It will be observed, that, although the change permitted is highly important, the principle underlying the original enactment has been carefully preserved. Hitherto the new Council has been authorized to appoint auditors to review the work of the old Council. Now the retiring Council can appoint auditors to review the work of its successors. But neither council can appoint auditors to review its own work.

72. Some of the advantages likely to result from the new procedure may be mentioned:

(a) The auditors can more completely review a month than a year. The larger the period to be covered, the more danger is there that some details may be overlooked.

(b) The work is audited while the transactions are recent and fresh in memory, and the work will to some extent occupy the minds of the auditors during the whole year.

(c) The monthly reports will give satisfaction and confidence to the Council, to the Treasurer and to the ratepayers generally.

(d) Early in December the accounts will be audited up to the 30th November, and there should be but little difficulty in arranging to have the accounts up to the 15th December, examined before the annual statement is published.

73. It is almost necessary to call attention to the great advantage of being able to publish a fully-audited statement up to the 15th December, instead of the usual statement, which is frequently far from being correct.

74. Attention is called to Section 65 (11) of the Public School Act of 1901, by which it is declared to be the duty of municipal auditors of towns to audit accounts, books and vouchers of the Public School Board of Trustees.

75. The Treasurer, according to the Municipal Act, Section 290, shall receive and safely keep all monies belonging to the corporation, and shall pay out the same to such persons, and in such manner as the laws of the Province and the by-laws of resolutions of the Council of the municipal corporation whose officer he is direct.

76. His power to pay is definitely restricted. He must have authority from the Legislature or the Town Council. There are various payments which in the ordinary course of events must be made by the Treasurer, without previously receiving the Council's authority, so as to avoid delay and expense. Railroad freights on material ordered for the departments are in this

class. It is not fair, nor is it desirable, that the Treasurer should be required to assume any responsibility which can be properly avoided.

77. Therefore it would be well that the Council should pass a short by-law, giving the Treasurer authority to pay certain specified charges, with the proviso that these be produced for ratification at the next following meeting of the Council.

78. The items which might be suggested as suitable for such treatment are: —

(1) Railroad freights on materials ordered by the corporation.
(2) Official salaries, as laid down by by-law.
(3) Departmental pay rolls, when bearing the signatures of the chairman of the committee and the chief of the department.

79. The by-law might include authority for school payments also, unless the Council thinks it desirable to have each separate requisition laid before it before being paid. This is a matter which would be largely decided by the local circumstances.

80. The Public Schools Act, Sec. 71 (1) says that the Council shall pay the same (i.e., the taxes levied and collected) to the Treasurer of the Public School Board from time to time as may be required by the board for teachers' salaries and other expenses.

81. The Separate Schools Act, sec. 58, says that the said rates as and when collected, shall within a reasonable time thereafter and not later than the 14th day of December in each year, be paid over to the Trustees, without any deduction whatever. This by-law, now suggested, should be renewed at the beginning of each year.

82. Act of Incorporation. The Town was incorporated by a special act, chapter 86 of the Statutes of Ontario, 1895. The only sections which appear to be of present interest are as follows: —

83. Section 12 stipulates that all-by-laws and municipal regulations of the Township of Springer shall continue in force in the town until repealed by the new corporation. The town should have copies of all by-laws which are in force in the Township of Springer on the 16th of April, 1895. The Towns by-law book contains no reference to these, either by way of repeal or otherwise. This clause may have been overlooked or forgotten.

84. Section 13 provides for the apportionment of assets and liabilities by agreement or by arbitration. This was effected by the latter method, but it does not appear that the Town possesses the report of the arbitrators. This is a document which should certainly be in the possession of the Corporation.

85. Section 14 placed upon the town the responsibility for all liabilities which may accrue under by-law No. 130 of the township. This is the bonus by-law, but the town appears to have no copy of it, excepting as it appears in the Special Act (Chapter 83 of 1895), which authorized the bonus.

86. Section 15 constitutes as union sections all existing school sections of the township which by reason of the separation will be partly in the town and partly in the township.

87. Waterworks Capital (or construction account. Up to the 26th of September, 1903, the entire expenditure on this account has been $20,946.50. See Schedule E., also abstract of receipts and payments from 186 to 102. Of this amount $50.00 was paid in 1896 for survey by an Engineer. Nearly all the payments have been made in the last three years.

88. Up to the same date there has been received the sum of $335.56 for pipes installed on private property, which must be treated as a partial recouping of construction expenditure. This leaves the net disbursements up to the above date at $20,610.94.

89. As recorded in paragraph 27, the amount received by the corporation for the sale of debentures was $19,600.45. It thus appears that the disbursements on construction account aggregate $1,010.40 more than the amount received, leaving the interest out of the question.

90. This overpayment from general funds and any further similar payments since 26th of September last or which may be needful in the future must be taken into due consideration when the town proceeds to rearrange its finances.

91. Sewerage. The total amount charged to this account in the years 1900, 1901, 1902 and up to 26th of September, 1903, is $11,429.35. See abstract of payments and schedule E. The debentures authorized amounted to $20,000.00, which were sold at par, and half the accrued interest. This half interest, amounting to $310.96, should be credited to interest account, which was being charged with interest on all moneys borrowed in anticipation of the sale of debentures.

92. The amount received being $20,000.00 and the amount disbursed being $11,429.35, it follows that there should have been the amount of $8,570.65 in the trust account for sewerage purposes on the 26th of September, 1903. This must be rectified in the rearrangement and consolidation of finances.

93. Cash Vouchers. Every voucher since incorporation was carefully scrutinized. Although they are not complete, it must be admitted they are in fair condition, when the numerous changes in the Treasurer's Office are taken into consideration.

94. In some years considerable sums have been paid with proper endorsements, some without signature of Mayor or Chairman and many without endorsement of payee. The new form of order which has just been introduced will effectually do away with this, as the bank will take care to have the payee's endorsement before it pays the order.

95. Whenever any moneys coming from the Corporation are assigned before the order is issued, the written assignment should be attached to the order, which should then be made out in favor of the assignee.

96. A new system of caring for vouchers was introduced during the course of the audit, which must undoubtedly prove of great service to the Treasurer and to the auditors. By this system all vouchers relating to any one payment will bear the same number as the entry in the cash book and can be produced instantly when wanted. It is not desirable to multiply vouchers. There is always the risk that the same amount may be charged twice.

97. Assets and Liabilities. In schedule D will be found recorded a statement of assets and liabilities as on 26th of September, 1903, which includes all important matters and which is a more cheerful statement than those which have been issued by the Corporation hitherto.

98. The principal change effected is the introduction of the school properties into the list of assets. The Municipal Act, section 587 (1), gives to the Councils of Towns power to pass by-laws for obtaining real property for the erection of school houses and for the disposal thereof when no longer required.

99. It has been contended by some that School Buildings cannot properly be treated as an asset of the Corporation, because they are owned by the school supporters of the section and not by the ratepayers as a whole. Also because the Public Schools Act, section 65 (12), gives to the Trustees control of school properties even to the point of disposing of same.

100. This control is limited in so far as the Trustees can only use the proceeds of any sale for their lawful school purposes, or as directed by the

Public Schools Act. It is hard to understand how the mere vesting of this limited control of these properties in the Trustees can prevent the corporation from including them in the list of assets as against the liability for debentures issued by the said Corporation for school purposes.

101. In any case, we are in good company. The City of Toronto includes School buildings among its assets and in the printed forms circulated for returns from the municipalities to the Provincial Government a line is reserved for School property (land, buildings and equipment).

102. Annual Statement. The object of the annual statement is to provide the fullest and clearest information to ratepayers. It should, therefore, be the aim to have all particulars arranged in the simplest fashion. For instance, in "salaries," the amount paid to each official during the year should be stated. The actual dates upon which the payments were made are of less direct interest.

103. Under the head of "Debentures" should be shown the full amount sold or redeemed of any particular issue during the year. Miscellaneous items should be clearly grouped and briefly explained.

104. Abstract of Receipts and Expenditures. Two abstracts have been prepared, one for the Corporation and the other for the Public School Board. These abstracts will be found very instructive and they will repay examination. They should be fitted with detachable frames, so that at the end of each year they can be removed for the insertion of that year's figures. These abstracts will be more and more appreciated as the years roll on.

105. Tax Collections. These collections, which represent by far the most important part of the town's income, were duly examined into. The settlements between Collectors and Treasurer have not been fully recorded. As mentioned in paragraph 12, these ought to be recorded at the end of the Collector's roll, and it would be well that such statements should be signed by both parties.

106. The information provided was insufficient for exact balancing of the separate years. Without, however, going into each entry in the rolls, which would have taken much time, sufficient proof was adduced by the comparison of total levies with the total collections recorded in the cash book to satisfy that all moneys collected had been accounted for.

107. In 1902 a balance of $75.00 due to Mr. H. W. Gill for services rendered in that and the previous year was entered to credit of taxes and to debit of salaries so as to balance the roll of 1901. A settlement of the 1902 roll was made before leaving town, and the balance duly entered in cash book.

108. Separate School Accounts were not examined as all the books and vouchers had been destroyed in the fire at Messrs. Mageau, Terre & Co.'s warehouse.

109. Public School Accounts were audited up to 27th of August, 1903. This fund is entitled to be paid $17.00, the balance retained for extra charges, etc., when the debentures were sold. The school supporters must pay the whole $10,000.00, and are entitled to receive the full amount.

110. Council Order No. 57 of 7th of September, 1896, for $59.50. It would appear that $12.00 of this amount has been paid twice by the Town. At page 4 in the old cash book this amount is charged. At page 7 of the same cash book this amount is charged with the full amount of $59.50.

111. Council Order No. 83 of 26th of March, 1897, for $34.60. There is an error in bookkeeping in the recording of this transaction. An acceptance payable in 60 days was endorsed by the Treasurer on the back of the order and the money was borrowed from the Traders' Bank at North Bay. The amount was entered in the cash book on both sides, as received from the

bank and disbursed to the payee. A stamp impressed on the order shows that it was redeemed from the bank on the 30th of December, but there is no record in the cash book of this payment which should have been recorded as a repayment of loan. The then Treasurer, Mr. Aubin, is, therefore, entitled to be repaid this amount, less the $12.00 on Order 57 of 1890, which overpayment was made during his term of office.

112. Consolidation of debt. Schedule E and paragraphs 87 to 92 show the exact position which the Water Works and Sewerage special funds should have occupied on the 26th of September last. The figures have doubtless been somewhat changed in the interval. There does not appear to be any feasible plan to rehabilitate and arrange these matters, except by the issue of debt debentures.

113. It behooves the Council, therefore, to proceed at once to estimate the money necessary to be borrowed and to pass a by-law authorizing the issue of debentures, so that it may be in time to receive the sanction of the Legislature at the next session. I shall be glad to give any assistance required in this matter.

114. Town Hall. The Town offices are at present entirely inadequate for the service of a progressive town. The Clerk's Office is too small and the Treasurer has to use his own business office. There is no safe for the protection of books, documents and vouchers.

115. The Town has to provide accommodation for the Fire Department, for the Water Works Department and for the Clerk and Treasurer. Now that there must be a submission to the ratepayers of a by-law for consolidation of debt, it might be well at the same time to submit a by-law for a Town Hall. See Municipal Act, sec. 534 (3).

116. Miscellaneous. Evidently under a misapprehension, the members of the Court of Revision and of the Board of Health had received certain fees for their services. This was brought to their notice, and is probably already rectified. The law covering the former is recorded in section 62 of the Assessment Act, and the latter in sections 290 and 538 of the Municipal Act.

117. Entries were made in the Municipal Cash Book to complete the rectification of a temporary discrepancy in the bills payable account in 1899.

118. Conclusion. The Municipality is to be congratulated on the favorable prospects which lie in its future. The natural riches of the district are being taken advantage of by the Pulp Company. This company is already the most important ratepayer, and its continued success can only increase its continued success, can only increase its contributions, and so work further good to the Municipality. The interests of the Town and the Company are alike in many respects, and it is to be hoped that the greatest possible harmony will prevail.

I am, gentlemen,

Yours faithfully,

T. G. WILLIAMSON,
Chartered Accountant.

EXTRACTS FROM TOWNSHIP OF ROMNEY REPORT.

F. H. Macpherson, Auditor.

Dec. 5th, 1903.

Recommendations.

As a result of the inspection, examination and audit of the books, accounts and vouchers of the Municipal Corporation of the Township of Romney, I made the following recommendations:—

1. That the Treasurer shall keep the Government Cash Book as required by Statute, and that the postings of the current accounts to the ledger by monthly totals; drainage accounts to be in detail.

2. That an official receipt book with counterfoil and properly numbered be supplied the Treasurer, and that receipts for all moneys received on Corporation Account shall be acknowledged thereon.

3. That the Treasurer shall use a journal making therein such entries as may be required from time to time in connection with the Collector's roll and returns of arrears of taxes of the County Treasurer.

4. That the Treasurer shall enter in his cash book the proceeds of debentures, separated as to principal, premium and accrued interest.

5. That the Treasurer shall notify the Council from time to time in writing of the amount received from sale of debentures giving particulars as to the name of the drain, the principal, premium and accrued interest.

6. That the Treasurer shall pay warrants only upon proper endorsement or upon a written order if payable to a person other than the payee.

7. That an account shall be opened in the ledger to be known as "Debenture Levies Account," this account to be credited with the levies and the general drain rates placed upon the roll in each year, and that all debentures paid shall be made a charge against the account.

8. That debenture levies and payments of debentures shall not be entered in the regular drain accounts.

9. That the Treasurer shall furnish the Council with a monthly abstract statement of receipts and expenditures, which statement shall show cash in the office, cash in the bank and cheques outstanding.

10. That a statement of the estimates in detail shall be attached to and form a part of the by-law striking the rates.

11. That the Council shall procure for the use of the Clerk a drainage record book, as suggested in this report.

12. That the Council shall pass the necessary by-law making operative the system of reports between the officials relative to arrears of taxes, as recommended by this report.

13. That all accounts to be passed by the Council shall be in writing and certified by a member thereof, or by an official before being presented, and that they be numbered and kept on file in the Clerk's office for reference.

14. That all reports of committees be incorporated in the minutes of the Council or be copied in a book kept for that purpose.

15. That no changes shall be made in the Collector's roll by the Clerk after it has been handed to the collector unless authorized by resolution of Council, of which notice in writing shall be given to the Collector and Treasurer.

16. That the Collector of Taxes shall return his roll previous to the 8th day of April in each year, and that he shall make his return of the "uncollected taxes" in duplicate, forwarding the same as required by the Statute.

17. That the Auditors shall comply with the provisions of section 302, requiring the word "Audited" to be stamped in indelible letters across each voucher, and that the same shall be initialed.

18. That the debenture sales shall be accounted for in full to the Treasurer, with the details mentioned in sec. 3, and that the account for the expenses incurred in selling shall be passed upon by the Council previous to payment and shall thereafter be paid through the ordinary channel.

The present Reeve and Officials of the township and all others with whom I have come in contact have evinced the utmost willingness to assist in the examination and audit from time to time, for which I desire to express my obligation.

Attention of the Council is called to sec. 14 of chapter 228, R. S. O., 1897, which requires that the recommendations made in this report shall be carried into effect.

I shall be pleased to furnish further explanations or to advise with the Council with reference to any of the matters or to any of the recommendations contained in this report, all of which is respectfully submitted.

F. H. Macpherson, Chartered Accountant.

Windsor, Ont., December 5th, 1903.

I have shortened these extracts from the foregoing Auditor's reports, when it has been possible to do so without injury to the subject matter contained therein. In some cases it has not been possible to do this. However, the procedure outlined in these will be found useful to the average municipal officer in search of information.

J. B. LAING,
Provincial Municipal Auditor,

Parliament Buildings, Toronto, January, 1904.

SUPPLEMENTARY RETURN

FROM THE RECORD OF THE

SEVERAL ELECTIONS

IN THE ELECTORAL DIVISIONS OF

Muskoka, Sault Ste. Marie, North Renfrew

SINCE THE GENERAL ELECTIONS OF MAY 29th, 1902, SHEWING:

(1) The number of Votes Polled for each Candidate in the Electoral District in which there was a contest:
(2) The majority whereby each successful Candidate was returned;
(3) The total number of Votes Polled in each District;
(4) The number of Votes remaining Unpolled;
(5) The number of Names on the Voters' Lists in each District;
(6) The population of each District as shown by the last census.

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TORONTO

RECAPITULATION of Votes polled for each Candidate at the several Polling Sub-Divisions, etc., 27th October, 1903.

Electoral District.	Names and Numbers of Polling Sub-Divisions.	Names of Candidates and No. of Votes Polled for each.		Voters in each Sub-Division.			Ballot Papers sent out, and how disposed of in each Sub-Division.							Tendered Ballot Papers sent out, and how disposed of in each Sub-Division.			Population in each Constituency as shown by last Census.
				Total number of Votes Polled.	No. of Votes remaining unpolled.	No. of Names on the Voters' Lists.	No. of Ballot Papers sent out to each Sub-Division.	Used Ballot Papers.	Unused Ballot Papers.	Rejected Ballot Papers.	Spoiled Ballot Papers.	Ballot Papers given to Voters who afterwards declined to Vote.	Ballot Papers taken from Polling Places.	No. of Tendered Ballots sent out to each Sub-Division.	Used.	Unused.	
27th Oct., 1903.		Hart.	Mahaffy.														
MUSKOKA.....	Brunel, Tp	68—68	101—101	169	25	194	246	169	77	.....	.....	.....	.....	16	.....	16	Have no means of giving this information.
	Bracebridge, Town.....No. 1	44	70	114	26	140	193	114	79	.....	.....	.....	.....	16	.....	16	
	do ..... " 2	49	76	125	45	170	223	124	98	.....	1	.....	.....	16	1	15	
	do ..... " 3	66	97	163	80	243	296	163	133	.....	.....	.....	.....	16	.....	16	
	do ..... " 4	204—45	306—63	109	17	126	179	108	70	1	.....	.....	.....	16	.....	16	
	Cardwell, Tp..... " 1	33	17	50	30	84	117	87	96	.....	.....	.....	.....	16	.....	16	
	do ..... " 2	61—28	26— 9	37		33	66	.....	.....	.....	.....	.....	.....	16	.....	16	
	Chaffey, Tp..... " 1	74	98	173	67	240	293	172	120	1	.....	.....	.....	16	.....	16	
	do ..... " 2	100—26	131—33	59	22	81	164	59	95	.....	.....	.....	.....	16	.....	16	
	Draper, Tp ..... " 1	69	76	145	46	191	244	145	99	.....	.....	.....	.....	16	.....	16	
	do ..... " 2	103—34	118—42	77	32	109	162	76	85	1	.....	.....	.....	16	.....	16	
	Gravenhurst..... " 1	95	99	194	48	242	294	194	100	.....	.....	.....	.....	16	1	15	
	do ..... " 2	69	78	147	44	191	244	146	97	.....	1	.....	.....	16	.....	16	
	do ..... " 3	186—22	220—43	65	38	103	156	65	91	.....	.....	.....	.....	16	2	14	
	Huntsville..... " 1	129	85	214	127	341	394	214	180	.....	.....	.....	.....	16	1	15	
	do ..... " 2	257—128	158—73	201	89	290	343	201	142	.....	.....	.....	.....	16	.....	16	
	Medora and Wood..... " 1	21	27	48	28	76	109	48	61	.....	.....	.....	.....	16	1	15	
	do ..... " 2	21	15	36	17	53	86	36	50	.....	.....	.....	.....	16	.....	16	
	do ..... " 3	10	18	28	5	33	66	28	38	.....	.....	.....	.....	16	.....	16	
	do ..... " 4	28	23	51	19	70	103	51	52	.....	.....	.....	.....	16	1	15	
	do ..... " 5	3	11	14	4	18	51	14	37	.....	.....	.....	.....	16	.....	16	
	do ..... " 6	6	13	19	3	22	55	19	36	.....	.....	.....	.....	16	.....	16	
	do ..... " 7	102—13	113— 6	19	8	27	60	19	41	.....	.....	.....	.....	16	3	13	
	Morrison ..... " 1	57	35	93	32	125	178	92	86	1	.....	.....	.....	16	.....	16	
	do ..... " 2	110—53	67—32	86	41	127	180	85	94	1	.....	.....	.....	16	.....	16	
	Monk ..... " 1	29	37	66	30	148	110	.....	75	1	1	.....	.....	16	.....	16	
	do ..... " 1a	18	33	52	.....	.....	91	117									
	do ..... " 2	83—36	109—39	75	27	102	155	75	80	.....	.....	.....	.....	16	.....	16	
	Muskoka ..... " 1	50	36	87	56	143	196	86	109	1	.....	.....	.....	16	1	15	
	do ..... " 2	77—27	63—27	56	39	95	148	54	92	2	.....	.....	.....	16	1	16	

RECAPITULATION of Votes polled for each Candidate at the several Polling Sub-Divisions, etc., 27th October, 1903.

Electoral District.	Names and Numbers of Polling Sub-Divisions.	Names of Candidates and No. of Votes Polled for each.		Voters in each Sub-Division.			Ballot Papers sent out, and how disposed of in each Sub-Division.							Tendered Ballot Paters sent out and how disposed of in each Sub-Division.			Population in each Constituency as shown by last Census.
				Total number of votes Polled.	No. of Votes remaining unpolled.	No. of Names on the Voters' Lists.	No. of Ballot Papers sent out to each Sub-Division.	Used Ballot Papers.	Unused Ballot Papers.	Rejected Ballot Papers.	Spoiled Ballot Papers.	Ballot Papers given to Voters who afterwards declined to Vote.	Ballot Papers taken from Polling Places	No. of Tendered Ballots sent out to each Sub-Division.	Used.	Unused.	
27h Oct., 1903.		Hart.	Mahaffy.														
MUSKOKA,—*Con.*	Macaulay.....No. 1	54	58	112	40	152	205	112	93	.....	.....	.....	.....	16	.....	16	
	do ..... " 2	78—24	85—27	51	7	58	91	51	40	.....	.....	.....	.....	16	.....	16	
	McLean	37—37	68—68	106	34	140	193	165	87	1	.....	.....	.....	15	1	15	
	Oakley .....No. 1	9	12	21	14	35	68	21	47	.....	.....	.....	.....	16	.....	16	
	do ..... " 2	34—25	38—26	51	17	68	100	51	49	.....	.....	.....	.....	16	.....	16	
	Port Carling.....	26—26	44—44	70	16	86	119	70	49	.....	.....	.....	.....	16	.....	16	
	Ryde .....No. 1	28	45	74	10	84	117	73	43	1	.....	.....	.....	16	.....	16	
	do ..... " 2	54—26	70—25	51	16	67	100	51	49	.....	.....	.....	.....	16	.....	16	
	Ridout	23—23	32—32	55	21	76	109	55	54	.....	.....	.....	.....	16	.....	16	
	Stisted .....No. 1	37	40	77	25	102	155	77	78	.....	.....	.....	.....	16	1	15	
	do ..... " 2	56—19	70—30	49	25	74	107	49	58	.....	.....	.....	.....	16	.....	16	
	Stephenson ..... " 1	72	109	181	31	212	265	181	84	.....	.....	.....	.....	16	.....	16	
	do ..... " 2	122—50	148—39	90	19	109	162	89	72	3	.....	.....	.....	16	.....	16	
	Watt ..... " 1	31	69	101	37	138	190	100	89	1	.....	.....	.....	16	.....	16	
	do ..... " 2	91—60	105—36	97	19	116	169	96	72	1	.....	.....	.....	16	.....	16	
	Baxter ..... " 1	16	2	18	72	90	123	18	105	.....	.....	.....	.....	12	2	10	
	do ..... " 2	47—31	6— 4	35	55	90	123	35	88	.....	.....	.....	.....	12	.....	12	
	Gibson	7— 7	18—18	25	14	39	72	25	47	.....	.....	.....	.....	.....	.....	.....	
	Franklin .....No. 1	23	30	53	27	80	113	53	60	.....	.....	.....	.....	11	.....	11	
	do ..... " 2	48—25	66—36	61	27	88	121	59	60	.....	2	.....	.....	11	.....	11	
	Sinclair ..... " 1	19	28	49	19	68	89	47	40	2	.....	.....	.....	11	.....	11	
	do ..... " 2	25— 6	31— 3	9	11	20	34	9	25	.....	.....	.....	.....	11	.....	11	
	Totals	1,999	2,193 1,999	4,208	1,601	5,609	8,000	4,208	3,772	16	4	.....	.....	800	15	785	
	Majority for Mahaffy.....	.....	194														

27th Oct., 1903.			Smith.	Miscampbell.													
Sault Ste. Marie....	White River	No. 1	7	7	14	38	52	50	14	36					5		5	
	Missinabie	" 2	8	2	13	27	40	50	13	37	3				5		5	
	Helen Mine	" 3	23		24	249	272	200	23	177					20	1	19	
	Wawa	" 4	38	5	44	95	139	150	44	106	1				15		15	
	Michipicoten River	" 5	19	10	33	40	73	100	30	70	1				10	3	7	
	Gravel Beach	" 6	40	2	42	98	140	150	42	108					15		15	
	Batchawana	" 7	4	3	7	12	19	25	7	18					5		5	
	J. McSorley's Settlement	" 8	38	23	65	25	90	100	61	39					10	4	6	
	Prince	" 9	30	29	59	20	79	100	59	41					10		10	
	Garden River	" 10	8	4	12	29	41	50	12	38					5		5	
	Tp. S. S. Marie—																	
	Pol. Sub-Division	No. 1	" 11	16	50	68	78	146	150	68	82	2				20		20	
	do	No. 2	" 12	41	55	96	246	342	300	96	204					30		30	
	do	No. 3	" 13	46	29	77	146	223	200	77	123	2				20		20	
	do	No. 4	" 14	36	9	45	43	88	100	45	55					10		10	
	do	No. 5	" 15	46	43	89	111	200	200	89	111					20		20	
	do	No. 6	" 16	19	17	36	92	128	150	36	114					20		20	
	Town of S. S. Marie—																	
	Pol. Sub-Division	No. 1	" 17	108	95	205	203	408	300	205	95	2				30		30	
	do	No. 2	" 18	43	80	124	439	563	250	123	127					30	1	29	
	do	No. 3	" 19	25	21	51	416	467	250	51	199	2				30		30	
	do	No. 4	" 20	75	83	158	621	779	300	158	142					20		20	
	do	No. 5	" 21	159	153	313	407	720	500	314	186	1	1			48		48	
	do	No. 6	" 22	129	95	225	402	627	525	225	300	1				50		50	
	do	No. 7	" 23	64	62	131	345	476	300	130	170					30	1	29	
	do	No. 8	" 24	104	61	165	331	496	300	165	135					30		30	
	do	No. 9	" 25	128	62	193	317	510	450	193	251	3				49		49	
	Totals			1,254 1,007	1,007	2,289	4,828	7,118	5,250	2,280	2,970	18	1			537	10	527	
	Majority for Smith			247														

26th Dec., 1903.			Dunlop.	Hale.														
North Renfrew....	Alice	No. 1	74	59	137	31	171	200	137	63	4				10		10	2,139
	do	" 2	102	62	165	31	196	200	165	35	1				10		10	
	do	" 3	67	69	137	27	164	175	137	38	1				10		10	
	South Algoma		115	82	199	51	250	250	199	51	3				10		10	1,080
	Bromley	No. 1	61	126	189	31	220	225	190	35	2	1			20		20	
	do	" 2	106	111	218	40	258	260	218	42					10		10	2,069
	do	" 3	14	51	65	12	77	85	65	20					10		10	
	Cobden Village		85	70	155	22	177	185	156	29		1			10		10	738
	Pembroke, Tp.		128	59	187	22	209	210	187	23					30		30	903
	do Town	No. 1	129	41	171	79	411	225	172	53	1	1			20		20	
	do do	" 1	102	57	161			210	161	49	1	1			10		10	
	do do	" 2	72	66	140	60	386	175	140	35	2				20		20	1,556
	do do	" 2	84	101	186			225	186	39	1				20		20	
	do do	" 3	83	89	172	73	430	210	172	38					10		10	
	do do	" 3	83	100	185			235	185	50	1	1			10		10	

RECAPITULATION of Votes polled for each Candidate at the several Polling Sub-Divisions, etc., 26th December, 1903.

Electoral District.	Names and Numbers of Polling Sub-Divisions.	Names of Candidates and No. of Votes Polled for each.		Votersin each Sub-Division.			Ballot Papers sent out, and how disposed of in each Sub-Division.							Tendered Ballot Papers sent out and how disposed of in each Sub-Division.			Population in each Constituency as shown by last Census.
				Total number of Votes Polled.	No. of Votes remaining unpolled.	No. of Names on the Voters' Lists.	No. of Ballot Papers sent out to each Sub-Division.	Used Ballot Papers.	Unused Ballot Papers.	Rejected Ballot Papers.	Spoiled Ballot Papers.	Ballot Papers given to Voters who afterwards declined to Vote.	Ballot Papers taken from Polling Places.	No. of Tendered Ballot Papers sent out to each Sub-Division.	Used.	Unused.	
26th Dec., 1903.		Dunlop.	Hale.														
NORTH RENFREW—*Con.*	Rolph, Buchanan, etc .....No. 1	24	55	81	11	92	100	81	19	2	.....	.....	.....	10	.....	10	1,140
	do do ..... " 2	78	75	156	41	197	200	156	44	1	2	.....	.....	10	.....	10	
	Ross ..... " 1	71	40	111	17	128	130	111	19	.....	.....	.....	.....	10	.....	10	
	do ..... " 2	127	74	202	40	242	250	202	48	1	.....	.....	.....	10	.....	10	2,265
	do ..... " 3	61	82	144	26	170	175	144	31	1	.....	.....	.....	10	.....	10	
	Petewawa Tp	112	95	213	41	254	260	213	47	6	.....	.....	.....	10	.....	10	1,067
	Stafford.....No. 1	126	31	160	11	171	175	160	15	2	1	.....	.....	20	.....	20	1,174
	do ..... " 2	67	47	114	17	131	135	114	21	.....	.....	.....	.....	10	.....	10	
	Westmeath..... " 1	163	107	271	23	294	300	271	29	1	.....	.....	.....	10	.....	10	
	do ..... " 2	100	22	123	10	133	135	123	12	1	.....	.....	.....	10	.....	10	
	do No. 3..... " 3	55	70	125	37	324	200	126	74	.....	1	.....	.....	10	.....	10	3,586
	do No. 3..... " 3	54	105	162			200	162	38	3	.....	.....	.....	10	.....	10	
	do ..... " 4	89	27	116	23	139	150	117	33	.....	1	.....	.....	10	.....	10	
	Wilberforce, etc..... " 1	148	49	197	32	229	235	197	38	.....	.....	.....	.....	40	.....	40	
	do ..... " 2	104	66	173	30	203	210	173	37	.....	3	.....	.....	20	.....	20	2,700
	do ..... " 3	81	79	160	28	188	200	160	40	.....	.....	.....	.....	10	.....	10	
	Totals.....	2,765	2,167	4,975	869	5,844	6,125	4,980	1,145	35	13	.....	.....	420	.....	420	24,017
	Majority for Dunlop.....	598															

FIRST REPORT

OF THE

BUREAU OF ARCHIVES

FOR THE

PROVINCE OF ONTARIO

BY
ALEXANDER FRASER
ARCHIVIST

1903

PRINTED BY ORDER OF
THE LEGISLATIVE ASSEMBLY OF ONTARIO

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CONTENTS.

	Page.
Letter of Transmission	5
Prefatory	7
Scope of the Bureau	8
Plan of Work	9
Locating Material	10
Departmental Archives	12
" Reports	30
Selections from Correspondence	31
On the Development of Historical Research	41
History of a Township	43
Index	60

FIRST REPORT

OF THE

BUREAU OF ARCHIVES.

The Honourable GEORGE W. ROSS, LL.D., &c.,

Premier of Ontario.

SIR,—I have the honour to submit to you the following Preliminary Report in connection with the recently established Bureau of Archives for the Province of Ontario.

I have the honour to be, Sir,

Your obedient servant,

ALEXANDER FRASER,

Provincial Archivist.

TORONTO, 31st December, 1903.

REPORT

ON

ONTARIO ARCHIVES.

Prefatory.

The documents appertaining to the history of a country are now classed among its most valuable possessions. But history has assumed a new meaning with the advance of civilization, and, to-day, the Records of Government, once the student's richest mine, share their importance with the ephemeral memorabilia which concern the life of the people. The historian's point of view has undergone a radical change. A knowledge of the social conditions of a nation is a first requisite to the study or writing of history; hence the high value now placed upon family papers, diaries, account books, etc., which contain the humble records of social and family life. This change has arisen naturally from the gradual widening of the political suffrage, and its reaction upon legislation. The laws reflect the public needs, and in order to legislate wisely and intelligently, the social "atmosphere" and environment, the sequences in social development, must be known. Hence also the importance of documentary history in which a traveller's journal may rank with a political despatch; and the reason why papers from private sources, municipal, educational, and ecclesiastical reports and documents on the one hand, and State papers on the other, are given a place among public archives. The one is the raw material for the general historian, the other for the history of public affairs. Legislation is the expression in legal form of the hopes, ambitions, and necessities of a people. The public archives should furnish material to show how political and social exigencies influence the laws, and how in turn, the laws affect the common weal.

KINGSFORD: Looking forward to a time when Canadian Archives would receive further recognition at the hands of the Government, Kingsford wrote (Arch. pp. 10. 11.): "It is mere commonplace to point out that every country acts but with ordinary prudence, and fulfils a simple duty, when it preserves it archives and the written materials for its history. So much depends on the fact that history be honestly and truthfully written. Much of our personal liberty of the present time comes from the consideration of the past. We are never so wise as when we profit by the teaching of experience. Everything to be permanent must be slowly and gradually produced. Constitutions may be granted, but they can alone obtain strength from time and usage. They grow to maturity. Hence we require the means of studying their advancement, and we best watch the future by knowing perfectly the trials and difficulties of former days. . . . . When the sources of original information are accessible to all, ... inquiry is stimulated by it, . . . and the historical student who has industry to seek out facts, pushes investigation into the remotest sources."

Brymner: As far back as 1882 Douglas Brymner, the late Dominion Archivist, foreshadowed the establishment of Provincial Bureaus. In his report for that year he says: "The policy of having one general collection of historical documents at the seat of the Federal Government, and one special to each Province in each Provincial Capital, is of importance from various points of view. In respect to investigations of a general nature, all the documents should be together, classified and accessible, so that, at the least possible expense, those who desire to study the papers relating to the history of British North America should be able to do so without being compelled to make long and tedious journeys in search of the information wanted. On the other hand, the records of each Province, being in the possession of the Provincial Government, are available for the use of those who only seek to make a special investigation. But there is another and even more important end to be served. The possession of documents in duplicate is a guarantee, to a large extent, of their preservation from destruction by fire. Experience, and not the least that of Canada, shows the risk from this cause, by which documents have been lost that can never be replaced, and it seems almost impossible to collect again the printed records of the past history which have thus been destroyed. By the burning of the House of Assembly at Montreal, in 1849, the whole collection of printed and manuscript records contained in the library and departments in the building were swept away. It was only by the greatest exertions and by appeals to the liberality of those who possessed collections of the papers that single copies of many of them could be secured for the Parliamentary Library. The destruction of the public buildings at Fredericton, New Brunswick, of the Custom House and of the Court House at Quebec, are other instances of the danger to which attention is called. In respect to printed documents the loss is very serious, but it need scarcely be pointed out that it is much more so when original manuscripts are destroyed of which no copy exists."

Scope of the Bureau.

In assuming the duties of my appointment, involving the establishment of a Bureau of Archives for Ontario, the adage *festina lente* seemed fitting, and the few months which have elapsed have proved it wisdom. I have been impressed by the wide field, and with the variety and importance of the interests concerned, and it has been obvious that the foundations must be broadly laid in order that our civil, political, religious, social, and material history showing the full progress of our life may be built upon them. Nor must genealogical data be overlooked, for the history of an individual may have an important bearing upon the events of a community. Useful suggestions have been found in the systems prevailing in Great Britain and in most of the States of the Union, as well as in the course pursued by the Governments of Nova Scotia and Quebec: but most of all have I been aided by the opinions received from students of Canadian history whose accomplishments entitled them to be heard with respect. Selections from their correspondence will be given in this Report at the proper place. The scheme arrived at is as follows:—

(1) The Bureau is equally related and attached to all the Government Departments, and shall receive papers and documents of historical

interest, not in current use, from all branches of the Public Service. When possible these documents shall be classified and calendared.

The Bureau shall devote attention to:

(2) The copying and printing of important Ontario records lying in the Canadian Archives at Ottawa, in the State Departments there and elsewhere.

(3) The collection of documents having, in the widest sense, a bearing upon the political or social history of Ontario, and upon its agricultural, industrial, commercial, and financial development.

(4) The collection of municipal, school, and church records.

(5) The collection and preservation of pamphlets, maps, charts, manuscripts, papers, regimental muster rolls, etc., bearing on the past or present history of Ontario.

(6) The collection and preservation of facts illustrative of the early settlements of Ontario—pioneer experience—customs—mode of living—prices—wages—boundaries—areas cultivated—homes, etc.

(7) The collection and preservation of correspondence—letters from and to settlers, documents in private hands pertaining to public and social affairs, etc., reports of local events and historic incidents in the family or public life.

(8) The rescuing from oblivion of the memory of the pioneer settlers, to obtain and preserve narratives of their early exploits, and of the part they took in opening up the country for occupation.

(9) Co-operation with the Historical Societies of Ontario and societies kindred to them, to help to consolidate and classify their work, and as far as practicable direct local effort on given lines.

The Plan of Work.

It is proposed to adopt the following plan of work as one on which the various Archives can be easily classified and catalogued, viz.: To divide the history of Ontario until Confederation, 1867, into its political periods, arranging the material secured in chronological order, and giving each period a series of Reports. Thus, the work can be carried on in all the divisions simultaneously, and when sufficient material shall have accumulated in any one of them, it can be utilized either by the publication of documents or calendars in the annual reports without undue delay. From Confederation onward, the larger quantity of material to be dealt with, and the probable absence of sweeping constitutional changes to mark eras, suggest a chronological rather than a political basis of division. The periods are:—

(1) 1763 To the close of the French Regime, or the period of French Discovery.

(2) 1791 To the organization of the Province of Upper Canada.

(3) 1841 To the Legislative Union of Upper and Lower Canada.

(4) 1867 To Confederation.

(5) 1900 To the end of the Nineteenth Century.

In each of these Divisions there is much work to be done. Each has its own distinctive feature, and there is abundance of minor incident.

(1) For the material belonging to the French Regime I beg to direct attention to an extract from a letter from Lieut.-Col. Ernest Cruikshank on page 36, and to Mr. Coyne's letter, page 33 of this Report. They have dealt with the subject so fully that I need not refer to it further here, except to add, as an important work, a portion of

the "Mémoire pour Messire François Bigot," which contains what seems to be an excellent summary of the commerce and condition of all the Western trading posts at the time of the Conquest.

(2) In the period between 1763 to 1791 the feature is the Loyalist immigration, with its accompanying settlement, and the conditions and circumstances influencing the form of government adopted for Upper Canada.

(3) From the organization of the Province to 1841. Here we have the real commencement of our Provincial history, the introduction of constitutional government; the work of the Legislature, some of whose early records are lost; the outbreak of the War of 1812; the progress of settlement, and the development of municipal, educational, and commercial institutions; the restiveness leading to the Rising of 1837, and the concessions made to Responsible Government.

(4) The period of Legislative Union. Immigration, settlement, and migration are prominent events, while the introduction of railways, the improvement of waterways, the settlement of many great political, educational, and ecclesiastical questions, lend to this period unusual importance.

(5) From Confederation onwards the periods suggested are fruitful of documentary history, but at such short range it is unnecessary to indicate the special events of unusual interest.

The extent and character of the documents thus collected would determine the arrangement of material for annual publication. Probably a topical grouping would serve best, but there should be no premature decision arrived at in this important matter.

Locating Material.

In pursuance of this plan, I have made a beginning by familiarizing myself with the character of the papers, etc., deposited in the several Departments; with the contents of a few of the more interesting; and with the office routine affecting correspondence, accounts, etc. The result will be found in brief paragraphs relating to the branches of the public service which I have overtaken, and whose publication here may be useful as indicating to the investigator where certain documents are to be found.

In order to organize the Province on a comprehensive scale a letter has been addressed to every member of the Legislature, containing a request that he nominate one or two correspondents to co-operate with me in his constituency. The response has been very prompt and encouraging, the nominees almost without exception consenting to act. These are now being asked to name a correspondent for each township, and at the time of writing 117 have agreed to correspond with the Bureau, transmitting information as to local events, locating collections of papers, books, etc., of historical value, and keeping the Bureau in direct touch with their communities. A list of these correspondents when more complete will be published.

Mayors, Reeves, Clerks of Municipalities, Clerks of the Peace, Registrars of Deeds, and other public officers are being communicated with for statements of records under their care and for copies of interesting documents where such can be given.

Secretaries of Synods, Dioceses, and Conferences, Clerks of Presbyteries, stated officials of religious denominations generally, and Public School Inspectors are also being written to for information, returns, and reports of which they are custodians.

National and social societies and public clubs possess information in their papers and minute books regarding the settlement of their countrymen in early times, and concerning the objects they are united in promoting. An effort is being made to utilize this source for the benefit of the public.

Interest in local history has been manifested by some of the "Old Boys'" Associations which have multiplied in recent years. It is important that their efforts should follow a definite plan; and the papers and surveys obtained from the Durham Association through the kindness of Professor Squair, and published in this report, furnish a Model which may profitably be adopted for similar work by kindred associations.

The importance of the early collecting of data concerning the business development of the Province has been urged by several correspondents, and in consequence of the representations made to me I have begun a collection of papers, maps, pamphlets, reports, surveys, etc., in connection with the promotion and construction of railways and canals in Ontario, and the hearty co-operation promised by those with whom I am in communication shows a keen interest in this line of research. In the same way a beginning has been made of a collection of material respecting electric railways and the development of electric power in Ontario. Steps have also been taken for the gathering together of facts regarding the INDUSTRIAL—including the interests of capital and labor—the COMMERCIAL and the FINANCIAL institutions of the Province and rendering them accessible to the student of economics.

It is known that the minute books, reports, and papers of the Quarter Sessions of the Peace are rich in local history and besides contain much that illustrates the operation of the general law. But it is known that many of these interesting books and papers have been lost or are in private hands, so that few districts have complete collections of them. At the suggestion of the Honourable Mr. Justice Garrow, Osgoode Hall, I have begun an enquiry in order to obtain fuller information on this subject than we now possess; and if possible to trace and collect whatever may be available.

The foregoing has entailed a heavy correspondence, but it is satisfactory to be able to report that not in a single case has a letter been denied full consideration, while almost every person addressed has responded most cordially and has indicated considerable interest in these labours.

Arrangements have been made whereby a large number of newspapers will be received regularly, and local biography and history clipped from them and systematically filed.

At Confederation the policy pursued, in assigning the public documents to the Dominion and to the Provinces, was to entrust as few as possible to the Provinces and to retain as many as possible for the Dominion. Consequently there are large collections of Provincial documents lying in the Secretary of State's Department and other offices at Ottawa, copies of which we should at least possess, failing possession of the originals. I am in correspondence concerning these with the view of obtaining more information than we now possess as to their extent and character.

I have also given some attention to the completion of a list of the documents touching Ontario to be found in the annual calendars of the Canadian Archives, by Dr. Brymner, respecting the period of the French Regime, copies of which it is intended to procure for an early report.

A collection of the reports of the Departments and Public Institutions is being completed; the nucleus of what I hope will be a valuable collection of old and new maps of Ontario has been formed; and friends have kindly contributed copies of pamphlets, interesting photographs of persons and places, and original papers of value; but the formal listing and acknowledg-

ment of these must remain until next year's report, when the number will no doubt justify the publication of a calendar.

Steps have been taken to provide for the safe custody of all material deposited in the Bureau of Archives, and the public are assured that papers, books, or other historical material which are valued for personal or family reasons, will, at least, be preserved from destruction by fire, and will be rendered useful historically if transferred to the trusteeship of this Bureau.

OFFICES IN WHICH ARCHIVES ORIGINATE.

The Legislative Assembly.

The Clerk of the House:

The Clerk of the House has charge,—

(1) Of the Scroll of Parliament, the documents known by that title being the notes and memoranda made by the Clerk of the routine proceedings of the House during its sessions.

(2) The original signatures of the members of the Legislative Assembly subscribed to the Oath of Allegiance when "sworn in" as members of the Assembly. The signatures are written on parchment.

(3) Copies of the Statutes in the form in which they have been assented to and signed by His Honour the Lieutenant-Governor. These copies are printed on good paper, and after having been assented to become the originals of the Statutes in force.

(4) The original copy pertaining to the Consolidated Statutes.

The Clerk of Records:

The Clerk of Records receives and fyles away,—

(1) The manuscript of all Sessional Papers not printed. (A Sessional Paper is a return called for by order of the House, whether printed or not: and the Reports of Departments and all branches of the public service presented to the House.)

(2) The originals of all Petitions presented to the House (these are not printed).

(3) The originals of all Bills in the form in which they are presented to the House; and copies of Bills as amended during their passage through the House.

The original copy of Sessional Papers which are printed is returned with the proof sheets to the Department, or officer issuing the same.

The Legislative Library.

In the Legislative Library there are records, printed or typewritten, of the proceedings of the Legislatures of Upper Canada, Lower Canada, Province of Canada, Dominion of Canada, and the Provinces thereof, from the institution of each of those bodies to its dissolution, or to the present time—except for the years between 1793 and 1798, and for the years 1813 and 1815—which, so far as is known, are not in existence.

There is also a set of the Official Gazettes except for the years between 1809 and 1822, and for the year 1825.

Also Proclamations of Lower Canada, 1792 to 1836; documents relating to the Seignorial Tenure; jugements et délibérations du Conseil Souverain de la Nouvelle France, 6 Vols.; Edits et Ordonnances du Conseil d'Etat du Roy concernant le Canada.

There are no manuscripts in the Library.

The Executive Council.

Provision for an Executive Council for Ontario is made by B. N. A. Act, Section 63 (See as to Ontario Revised Statutes Ontario 1897, Cap. 14.)

The Prime Minister is the head or Chairman of the Executive Council, and, as such, presides at the meetings thereof. The Premier and two members form a quorum of Council. During the absence of the Premier, or Acting Premier, four members of the Council constitute a quorum thereof. All matters requiring Executive action are brought before the Council upon the recommendation or report of the Minister having the subject matter in charge. The recommendation or report is addressed to His Honour the Lieutenant-Governor-in-Council. The Reports of the Committee of Council are signed by the Premier as Chairman, and countersigned by the Clerk or Assistant Clerk, and are then submitted to the Lieutenant-Governor for his approval, which is indicated by his signature under the words "approved and ordered" endorsed on the margin thereof, and thereafter the document becomes and is known as an Order of His Honour the Lieutenant-Governor-in-Council. Effect is given to Orders-in-Council affecting the general public by the promulgamation of them in the Ontario Gazette: otherwise by the transmission of copies certified by the Clerk or Assistant Clerk to the Departments or persons concerned. The original Orders (together with the recommendations, reports, and papers upon which they are based), after being recorded by being entered in special journals, are fyled in the vault of the Department and are under the custody of the Clerk and Assistant Clerk. The Executive Council Office is attached to the Department of the Attorney-General.

Department of the Attorney-General.

It would appear that the office of Attorney-General existed as far back as 1763. After the cession of Canada, with all its dependencies, by France to Great Britain, there was an Officer called the King's Attorney-General. What is known as the Great Ordinance Act was passed 17th Sept., 1764, introducing into Canada all the criminal and civil law of England. This Act empowered the Governor to appoint all Officers necessary for the proper administration of the affairs of the Province. The appointment of Attorney-General was then made on the recommendation of the Imperial Government and confirmed by the Governor by Commission under the Great Seal. Mr. George Suckling was so appointed in 1764, Mr. Maseres in 1766. Then followed the Quebec Act in 1774, and the Constitutional Act in 1791. The latter Act divided Quebec into the two Provinces of Upper and Lower Canada, a separate constitution and representative form of government being granted to each. The manner of appointment of the Attorney-General for each Province, namely, by the Lieutenant-Governor thereof, on behalf of the Crown, continued. Under the Union Act, 1840 (3 & 4 Vic., Cap. 25), the office of the Attorney-General became a statutory one. On the formation of the Ministry under the said Act, William Henry Draper, who subsequently became Chief Justice of the Court of Error and Appeal for Ontario, was the first Attorney-General for Upper Canada. As the law now stands the Attorney-General for Ontario is a member of the Executive Council and appointed by the Lieutenant-Governor under the Great Seal of the Province—R. S. O. 1897, Cap. 14 (for previous legislation *vide* B. N. A. Act, sec. 134, R. S. O. 1877, Cap. 14, R. S. O. 1887, Cap 13). The Lieutenant-Governor may, by Order-in-Council, from time to time prescribe the duties of the Attorney-General, and of the Department over which he presides, and of the Officers and Clerks under him.

Inter alia, the following matters are dealt with by the Department:

1. The supervision of the Administration of Criminal Justice in the Province.
2. Recommending the appointment of and advising Sheriffs, Registrars, Judicial Officers, Justices of the Peace, Coroners, Crown Attorneys, and Clerks of the Peace; Notaries Public and Commissioners for taking affidavits for use in Courts of Ontario.
3. The consideration of applications for bail and attendance thereon.
4. The consideration and argument of Crown Cases reserved.
5. Hearing applications for the granting of fiats *re* Petitions of Right, Criminal information, Indictments, actions to set aside Crown Patents and actions to recover fines and penalties, etc.
6. The consideration of applications for the remission of fines and penalties.
7. The administration of estates of deceased persons dying without known relatives.
8. The appointment of Counsel for the conduct of Criminal business.
9. Arranging the circuits and regulating the work of the official Court Reporters.
10. The supervision of the Offices of Osgoode Hall in connection with the Supreme Court of Judicature.
11. The examination of papers in connection with the admisson and discharge of lunatics to and from Asylums.
12. The consideration of legal questions arising in cases coming before the Inspector of Prisons and Public Charities in respect of the management of lunatics' estates and also in the preparation and revision of conveyances where sales are made.
13. The consideration of matters of a public nature, such as proposed legislation, etc.
14. Advising on legal questions arising in the various Departments of the Public Service.
15. Drawing special conveyances, etc., in connection with the sale or purchase of property under the Public Works Act or otherwise.

The following branches of the Public Service are, at present, attached to the Attorney-General's Department:

1. Inspector of Insurance and Registrar of Loan Corporations, Inspector and Registrar Mr. John Howard Hunter, K.C., appointed 1st April, 1881.
2. Inspector of Registry Offices, Inspector Mr. Donald Guthrie, K.C., appointed 2nd May, 1895.
3. Neglected Children's Branch, Superintendent and Inspector Mr. John Joseph Kelso, appointed 28th June, 1893.
4. Provincial Municipal Auditor's Branch, Auditor Mr. John Burnett Laing, appointed 23rd April, 1897.
5. Criminal Investigation Branch, Chief Inspector John Wilson Murray, appointed 1st July, 1875.
   Inspector Joseph Edwin Rogers, appointed 1st March, 1885. Inspector William Greer, appointed 1st April, 1892.

Officers of the Attorney-General's Department:

Attorney-General, Hon. John Morison Gibson, K.C., assumed office 21st October, 1899.

Deputy Attorney-General and Clerk of Executive Council, John Robison Cartwright, K.C., appointed 30th March, 1889.

Assistant Clerk Executive Council, James Lonsdale Capreol, K.C., appointed 11th March, 1876.

Law Secretary, Allan Malcolm Dymond, K.C., appointed 30th March, 1889.

ATTORNEYS-GENERAL SINCE CONFEDERATION:

Hon. John Sandfield Macdonald, 6th July, 1867.
Hon. Adam Crooks, 20th December, 1871.
Hon. Oliver Mowat, 25th October, 1872.
Hon. Arthur Sturgis Hardy, 14th July, 1896.
Hon. John Morison Gibson, 21st October, 1899.

DEPUTY ATTORNEYS-GENERAL AND CLERKS OF EXECUTIVE COUNCIL SINCE CONFEDERATION:

Robert Gladstone Dalton, 6th July, 1867.
John Galloway Scott, 24th October, 1870.
James Lonsdale Capreol, Assistant Clerk, Executive Council, 10th March, 1876.
Ebenezer Forsyth Blackie Johnston, 2nd October, 1885.
John Robison Cartwright, 30th March, 1889.

NEGLECTED AND DEPENDENT CHILDREN:

During the past fifteen years the care and protection of neglected and dependent children has received a good deal of attention in Ontario, and the example and good work of this Province have been extensively copied, not only throughout Canada, but by the United States and Great Britain.

The origin of this movement only goes back to 1885. In 1886, Mr. John Joseph Kelso organized the Toronto Humane Society, which espoused the cause of neglected children as well as the kind treatment of dumb animals. In 1887, he brought into existence the Toronto Fresh Air Fund, and in 1891, the Children's Aid Society of Toronto. The Royal Commission appointed by the Ontario Government in 1891, to study problems of crime and pauperism, reported so strongly in favor of preventive work among children that the Ontario Children's Protection Act was drawn up by the Hon. J. M. Gibson, and passed the Ontario Legislature in May, 1893, Mr. Kelso being appointed the following month as general superintendent, a position which he has held to the present time. The records of the office, dealing as they do with children many of whom become reputable and successful citizens in after life, are treated as private, and are practically inaccessible to the public.

DEPARTMENT OF THE PROVINCIAL SECRETARY.

From the nature of the functions of this department, records of documents pertaining to a variety of interests are included among its papers. The distinctive duties connected with the portfolio are: Provincial Secretary, Provincial Registrar, and Registrar-General. Branches of the service at present attached to the Department are: Public Institutions, such as Hospitals, Asylums for the Insane, Reformatories, Gaols, Charitable Institutions, the License Branch, the Administration of Justice Accounts Branch, Provincial Board of Health, etc.

The office of the Secretary is the medium of communication, through His Honour the Lieutenant-Governor, between the Provincial, Dominion, and Imperial Governments, and all such correspondence is registered and copies of the despatches kept. All commissions bearing the Great Seal of the Province are issued by the Secretary, and are registered in his office, as are also all appointments made by His Honour the Lieutenant-Governor-in-Council requiring the issuance of a commission.

Charters of Incorporation, Licenses for extra-Provincial Companies doing business in Ontario, and Marriage Licenses are issued here, and applications from municipalities for change of boundaries, for water works, electric lighting, gas supply, etc., are dealt with.

The office receives annual returns from all Chartered and Licensed Companies; and collects the fees for Charters, and for Marriage License forms issued, and the moneys so received are deposited twice a week in the Provincial Treasury. The sum for 1903 amounted to $120,686.07.

The late Mr. George Edward Lumsden, whose appointment as Assistant Secretary was dated 11th Nov., 1880, was succeeded in that office on the 16th Nov., 1903, by Thomas Mulvey, K.C.

Office of the Registrar:

In the vault attached to this office will be found the Records of all Crown Land Patents (of lands in Ontario) issued by the late Provinces of Upper Canada and Lower Canada, the earliest record being dated May, 1795; also, the Records of all Crown Land Patents issued by the Government of Ontario, and all Mining Leases and other Deeds and Leases relating to the Public Lands,—Records of all Letters Patent incoporating Joint Stock Companies, Insurance Companies, and Loan Companies,—Records of all Commissions of Public and Legal Offices, such as Sheriffs, Registrars, Crown Attorneys, Coroners, Magistrates, License Commissioners, License Inspectors, Notaries Public,—Records of Warrants removing Lunatics from Gaols to Asylums, Records of Warrants discharging Lunatics, and other Public Documents. Mr. John Frederick Campbell Ussher was appointed Deputy Registrar 1st February, 1873, having joined the service in November, 1869.

Office of the Registrar-General:

The vital statistics of the Province are kept by the Registrar-General, whose office dates from 1869. From the organization of the Province until 1849 marriages were recorded in the parish and congregational registers kept by clergymen, in the Minute Books of the Quarter Sessions of the Peace, and in the Memorandum Books of Justices of the Peace. In addition to this, fairly complete records of birth were made in the baptismal registers, and of deaths in the journals of clergymen, who recorded the deaths of parishioners for congregational purposes. Many of these old books, however, have been either lost or destroyed, or their disposition is not known. In 1849 provision was made in the Municipal Act enabling the municipalities to make provision by By-law for the registration of births, marriages, and deaths, and advantage was taken of that statute to a very considerable extent. From the passing of that law in 1849 until 1874 all records of marriages in the Province were returned to the City and County Registrars, who became their official custodians. In 1869 the office of the Registrar-General was established and compulsory registration of births, marriages, and deaths introduced. Until 1874 the returns were still sent to the County and City Registrars, but since 1874 they have been sent direct to the Registrar-General's office. The work of transcribing these returns and preserving them in proper form has been proceeding for years; and the documents, books, and statistical papers of the office, which are in safe keeping, form an invaluable collection of archives.

The Deputy Registrar-General from 1869 to 1891 was Hugh S. Crowe; and from 1891 to the present time, Peter Henderson, M.A., M.D.

PROVINCIAL BOARD OF HEALTH:

Provision for the public health in the early days generally followed an outbreak of disease and epidemic. The first Board in Ontario was formed in 1832, in consequence of the cholera scourge at that time, which was followed by the Health Act of 1833, renewed year by year, and giving the Lieutenant-Governor-in-Council power to appoint a Board of Health. In 1839 this Act was made permanent, but was superseded in 1849 by a new Act, the main feature of which was the appointment of a Central Board of Health, with power to make regulations and appoint local Boards of Health throughout the Province. The Central Board was appointed in 1849, 1854, and 1856, all cholera years. In 1882 the Provincial Board of Health was established as the first permanent Health Branch of the Civil Service. In 1884 the present Public Health Act was passed, making it compulsory upon municipalities to appoint local Boards of Health and Health Officers. These Acts as amended and consolidated constitute the Provincial Health Act of today. Local Boards report monthly and annually to the Provincial Board of Health, and these reports disclose the health conditions of the Province, including data as to sanitary improvements, water-works' systems, sewerage, etc., in the municipalities. Since 1882 the Secretary of the Provincial Board of Health has been Peter Henderson Bryce, M.A., M.D.

LIQUOR LICENSE BRANCH:

The documentary data connected with the administration of the License Laws of Ontario are deposited in the License Branch, from which office the License Commissioners and License Inspectors are nominated. The revenues derived from fees, licences, fines, transfers, etc., which constitute the license fund, are collected by this Branch, and among the papers are many facts of interest to the municipalities. In 1876 Mr. Henry Totten was placed in charge, and this year he was succeeded by Mr. Eudo Saunders, the present occupant.

ADMINISTRATION OF CRIMINAL JUSTICE, ACCOUNTS BRANCH:

This office is one of the oldest in the public service; the costs of enforcing the criminal laws having been in a large measure borne by the Government from the organization of the Province. When the municipalities were formed they shared the cost of administering the laws. By 9 Vic., Chap. 58, provision was made that fees for certain services were to be refunded to the counties, and Audit Boards, known as County Boards of Audit, were formed throughout the Province for the purpose of passing upon these accounts, their function being to check accounts as between the individual and the county. Alongside of these Boards were the Government Boards of Audit, to check accounts concerning the county and the province. This machinery is that now in existence, and the accounts, having been dealt with by these Boards, are transmitted to this Branch, where the final official audit is made by the officer designated Inspector of Criminal Justice Accounts. This office also deals with other accounts which do not come before the Boards of Audit, such as those incurred by Sheriffs, Criers, and Constables for services at non-jury Courts, Clerks of Assize, local Registrars, accounts of Judges and Sheriffs for preparing Voters' Lists in the unorganized territories and hearing appeals arising in connection with such lists: also with accounts for the revision of Voters' Lists, Judges' Accounts

for services in grouped counties; accounts for all legislative elections and those arising out of controverted election trials, and in connection with the system of Provincial Police.

These accounts often disclose interesting facts; and the correspondence and documents connected with them sometimes throw a vivid light on conditions existing in certain sections of the country, particularly in unorganized territory, where affairs are in a preliminary stage. The documents are preserved in fire-proof vaults and can be easily referred to. The Inspector and Auditor is Mr. Eugene Alexander MacLaurin, whose appointment dates from 1872.

THE TREASURY DEPARTMENT.

The Treasurer of Ontario has been generally entrusted with several important Branches of the service in addition to the duties of his own Department. For instance, Agriculture was attached to the Treasury for many years, with the collateral branch of Immigration. The office is the repository of all the public accounts, wherever originating, and from a documentary standpoint is a treasure-house of valuable information. The public accounts have been described as the barometer of a country's success; and it is satisfactory to know that those of Ontario are well housed and reasonably secure from any danger of destruction. The index system adopted is simple, and no difficulty is experienced in tracing an entry through official routine to its source.

Since Confederation, the Provincial Treasurers have been :—

Hon.	Edmund Burke Wood	16th July, 1867
"	Alexander Mackenzie	21st Dec., 1871
"	Adam Crooks	25th Oct., 1872
"	Samuel Casey Wood	19th March, 1877
"	James Young	2nd June, 1883
"	Alexander MacLagan Ross	2nd Nov., 1883
"	Richard Harcourt	16th Sept., 1890
"	George William Ross (Premier)	17th Oct., 1899

The Deputy Treasurer since 15th November, 1904, has been Mr. Walter Nicol Anderson.

The Succession Duty Office:

This office was established as the result of the passing of the Succession Duty Act, 1892, which came into force on the 1st of July of that year. There are now kept on record affidavits made by the applicants on all applications for letters probate or letters of administration in the Province showing the value, as at the date of the death of a deceased person, of such person's estate with a general statement of the distribution thereof. These affidavits made were first required in all cases in November, 1902. Prior to this time and since then also there have been required and are on file papers, including copies of wills, affidavits of value, bonds and other documents which in particular cases have been furnished in order that the amount of succession duty payable, in cases liable to payment, might be ascertained. These documents are not generally accessible to the public, as they relate to the private concerns not only of deceased but of

living persons. The office and documents are under control of the Treasurer of the Province, and the Succession Duty Office, which is a branch of the Treasury Department, is in charge of the Solicitor to the Treasury. When the office was established Mr. Alfred McDougall, Barrister-at-Law, was appointed the Solicitor and held office until October, 1902, when he was succeeded by Mr. Francis Ford, Barrister-at-Law, the present occupant.

DEPARTMENT OF AGRICULTURE.

The records concerning the Agriculture of the Province practically begin in 1846. From the organization of the Province until that year fairs were held in many localities and were, as a rule, well supported by the communities in which they were held; but it soon became evident that a system which would produce combined effort would be advantageous, and in 1846 this idea found embodiment in the formation of the Provincial Agricultural Association. From it grew the Board of Agriculture and the Bureau of Agriculture, and a report issued in 1856 contained the records of the previous ten years' work. Since that year reports have been systematically issued, though not one for each year, and material of great value is to be found in their pages. In 1869 the Agricultural and Arts Association was formed. This body gave considerable attention to the Mechanical Arts and Manufactures as well as to Agriculture. At Confederation the Hon. John Carling was Commissioner of Agriculture and Public Works. As the Legislature had not met to make appropriation for 1867, he did not appoint his departmental staff until the beginning of 1868, when Professor George Buckland and Mr. William Edwards were appointed Secretaries.

The first work of the latter was to prepare for submission to the Legislature the Bill to incorporate the Provincial, County, and Township Agricultural and Horticultural Associations; the Mechanics' Institutes and the Ontario Association of Mechanics' Institutes; the Ontario Society of Arts; the Dairy, Poultry, Fruit-Growers', and Entomological Societies (31 Vic., Cap. XXIX). Mr. Edwards was also Secretary of the Immigration Branch from 1870 to 1873, when the late Mr. David Spence was appointed to that office.

In 1869 and 1870, for the information of settlers, returns were obtained from all the municipalities of cleared and uncleared farms and land for sale. A return was also obtained of all swamp lands needing to be drained.

At this time interest in technical education arose, and the Department took up the question. The manufacturers and others interested were communicated with, and replies were obtained from many hundreds of correspondents as to the benefits that would accrue from the establishment of a School of Technology. It was thereupon formed and housed with Dr. Wm. H. Ellis in charge, in the building now occupied by the Public Library. This school was turned into the present School of Practical Science. When the school became congested and larger quarters necessary, influential representations were made in favour of placing the institution within the jurisdiction of the University of Toronto. This view, however, did not prevail, and the School of Practical Science was otherwise established. The idea of technical education in Ontario is much older than the beginning of the School of Technology, and Mechanics' Institutes were conducted in the larger centres for many years before that time. In 1871 steps were taken to provide an Experimental

Farm and Agricultural College, eventuating in the establishment of the Agricultural College and Experimental Farm at Guelph. In 1881 the Report of the Ontario Agricultural Commission was issued, containing much interesting information respecting the townships then settled. The Agricultural and Arts Association continued as an auxiliary until 1888, when it was taken over by the Department of Agriculture then formed, with the Hon. Charles Drury as Minister. After the retirement of the Hon. John Carling, agricultural interests were attached to the Department of the Provincial Treasurer, in connection with which they remained until 1888. Mr. Drury was succeeded in 1890 by the Hon. John Dryden, the present Minister. The Deputy Minister is Mr. Chas. Canniff James, M.A., whose appointment dates from June, 1891.

The two most conspicuous branches under the immediate jurisdiction of the Department are the Bureau of Industries and the Agricultural College and Experimental Farm at Guelph.

Bureau of Industries:

This branch was formed in 1882, and its work has been very much appreciated by the public. It issues statistical reports annually, dealing with agricultural and municipal interests. Municipal statistics, including assessment figures, population, areas assessed, taxes imposed, annual receipts and expenditures, assets and liabilities, chattel mortgages, etc., have proved of great commercial and financial value to the public generally, as well as of great importance to municipal debenture holders.

Occasionally labour statistics have been furnished, and supplements dealing with various labour questions, such as labour organization, labour legislation, strikes and lock-outs.

In 1896 and 1897 supplements to the reports of the Bureau, containing original papers on municipal and agricultural subjects viewed mainly from a statistical standpoint, and having much historical interest, were issued.

Agricultural College and Experimental Farm:

The experimental work carried on by the College is outlined in the official bulletins, which have an enormous free circulation among the farmers of the Province; copies are also sent for reference to public libraries, mechanics' institutes, and to all agricultural and electoral societies. Usually as many as 30,000 copies of each issue are distributed, and in the course of a year the number of reports and bulletins sometimes reaches 500,000 copies. These reports and bulletins are a practical guide to the farmer, and are devoted to the needs of the passing hour, thus furnishing a history of practical agriculture as it exists year by year in the Province.

DEPARTMENT OF CROWN LANDS.

The Department containing the largest quantity of historical data relating to Ontario is that of the Crown Lands. It is the successor to the office of Surveyor-General, dating back to the cession of Canada. In 1764 Samuel Holland was appointed for the Province of Quebec. In the same year Mr. Holland appointed John Collins as Deputy Surveyor-General (the first). In 1784 Mr. Holland appointed Philip R. Frey to be one of the Deputy Surveyors in the Upper District of the Province of Quebec, his territory being Niagara and Detroit. In 1788 William Chewett, Patrick McNiff, James and

Hugh McDonell, Alexander Aitkin, who were then and for some time previously engaged as surveyors, were appointed by John Collins Deputy Surveyors to receive claims and applications for land. In the same year the five old Districts were formed, including Gaspé, surveys proceeded and the records of settlement began to accumulate.

At the organization of the Province, David William Smith was Surveyor-General, and was succeeded by Messrs. Chewett and Ridout conjointly in 1802. Then followed Charles Burton Wyatt and Thomas Ridout, W. Chewett (acting) and Samuel P. Hurd in 1832, John Macaulay 1836, Kenneth Cameron 1840, Thomas Parke 1841, when the office was consolidated with the Department of Crown Lands.

Commissioners of Crown Lands:

The first Commissioner of Crown Lands was Peter Robinson, who was appointed by Commission dated 17th July, 1827, "Commissioner for the sale and management of Crown Lands in the Province of Upper Canada," and his instructions from the Lords of the Treasury were dated 18th July, 1827.

To the Commissioner of Crown Lands was committed the management and disposal of all public lands reported by the Surveyor-General to be open for sale. The purchase moneys of these lands when received were carried to the credit of the funds to which they belonged in distinct books, under the heads of Crown Lands, Clergy Reserves, Military Reserves, Six Nations Indians, Big Island Indians, Port Credit Indians, Munsee Indians, Mississauga Indians, and the Wyandots and other Indians on the Huron Block. An account of the moneys received for licenses and timber duties was likewise kept in his office.

The Hon. Robert Baldwin Sullivan was appointed Commissioner in succession to Mr. Robinson, on the 14th July, 1836, and he held the office up to and subsequently to the union of the Provinces.

The following is the list of Commissioners from the Union to the present time, with dates of appointment:

Hon. Robert Baldwin Sullivan, from 10th February, 1841, to 30th June, 1841.
" John Davidson, from 23rd July, 1841, to 12th October, 1842.
" Augustin Norbert Morin, from 13th October, 1842, to 15th December, 1843.
" Denis Benjamin Papineau, from 3rd September, 1844, to 7th December, 1847.
" John Alexander Macdonald, from 8th December, 1847, to 10th March, 1848.
" John Harvey Price, from 11th March, 1848, to 27th October, 1851.
" John Rolph, 28th October, 1851, to 30th August, 1853.
" Louis Victor Sicotte, from 17th August, 1853, to 26th August, 1853.
" Augustin Norbert Morin, from 31st August, 1853, to 26th January, 1855.
" Joseph Cauchon, from 27th January, 1855, to 30th April, 1857.
" Etienne Pascal Taché, from 16th June, 1857, to 24th November, 1857.
" Louis Victor Sicotte, 25th November, 1857, to 1st August, 1858.
" Antoine Aimé Dorion, from 2nd August, 1858, to 6th August, 1858.
" Philip Michael Matthew Scott VanKoughnet, from 7th August, 1858, to 18th March, 1862.
" George Sherwood, from 27th March, 1862, to 23rd May, 1862.
" William McDougall, from 24th May, 1862, to 29th March, 1864.
" Alexander Campbell, from 30th March, 1864, to 30th June, 1867.

Since Confederation:

Hon. Stephen Richards, 1st July, 1867, to 25th July, 1871.
" Matthew Crooks Cameron, 25th July, 1871, to 21st December, 1871.
" Richard William Scott, 21st December, 1871, to 30th November, 1873.
" Timothy Blair Pardee, 4th December, 1873, to 19th January, 1889.
" Arthur Sturgis Hardy, 19th January, 1889, to 14th July, 1896.
" John Morison Gibson, 21st July, 1896, to October, 1899.
" Elihu James Davis, 21st October, 1899; still holds office.

The Assistant Commissioners during the Same Period have been:

Tancred Bouthillier, 19th August, 1841, to 30th April, 1850.
Andrew Russell, 18th July, 1857, to 20th August, 1869.
Thomas Hall Johnson, 21st August, 1869, to 8th January, 1887.
Aubrey White, 1st February, 1887; still holds office.

The Commission of Crown Lands has control of the sale or management of Crown, Clergy, School, Free Grant, and Mining Lands, the sale of timber berths, issuing licenses to cut timber, collecting timber dues, ground rents, etc. Attached to the Department are the Surveys Branch, the Patents Office, the Bureau of Mines, the Bureau of Colonization and Immigration, and the Bureau of Forestry.

Surveys Branch:

The material of historical interest in this Branch is exceedingly varied and exceedingly valuable. Here are to be found the records of the surveys of the Province; the original maps, field notes, and diaries relating to the survey of all the Townships of the Province, dating back to 1784, and reports of all the explorations made within the limits of the Province since that date; reports showing the planning out and surveys of the old military roads, such as Dundas Street, Yonge Street, the Penetanguishene and Kingston Roads, and the papers in connection with the surveys of the Talbot Road, the Huron Road, the Garafraxa Road, the Toronto and Sydenham Road (Owen Sound). There is much valuable information in the notes concerning these pioneer roads. This Branch also contains plans of all the old Indian Reserves of the Province and reports indicating the condition of the Indian Settlements on these reserves; also of the ordnance surveys in the Province pertaining to land grants to old settlers; plans of the military reserves and plans shewing the location and groundwork of the early forts. Besides these there are the original surveys of all the lands acquired by the Canada Company and of those granted to King's College. A collection of much importance is that embracing the diaries or journals of David Thompson, the Astronomer Royal, covering a period of 66 years, from 1784 to 1850, and making about fifty volumes. Thompson's famous map shewing the continent from the Atlantic to the Pacific, and from a little south of the Great Lakes to Hudson's Bay, is carefully preserved in the collection. Thompson's journals and map have furnished interesting material to students of our early history. They have been used by Mr. Coues in his work entitled "New Light on the Great North-West," and have been found useful in connection with the editions of Henry's and Thompson's Journal. Competent authorities regard Thompson's work as most valuable to the State, especially in the fixing of boundary lines; but of little less importance are the field notes and diaries of many of the early surveyors, not merely for topographical reasons but on account of the detailed information given.

The Director of Surveys is Mr. George Brownley Kirkpatrick.

Patents Branch: Chief Clerk, Lieut.-Col. Charles Stephen Jones.

Deposited in this Branch are many valuable and interesting documents, including the United Empire Loyalists' lists, the Records of Land Grants to Immigrants, to Discharged Soldiers, and the Militia Grants of warrants to discharged troops, to United Empire Loyalists, Volumes of Land Board Certificates, returns of Locations compiled for the Quartermaster-General, Fiat and Warrant Books, Domesday Books, containing original entries of every lot that is patented, and extending to twenty-six large volumes; Descriptions and terms or references on which patents and leases are issued; Patents for Crown Lands, Mining Lands, Free Grant Lands, and Mining Leases. There are also a series of Maps of the Townships of the Province as surveyed, which have this advantage over those in the Surveys Branch, that the names of the original holders and settlers are entered on each lot or block of land. These maps shew the grant made to King's College and the lands allotted to the Canada Land Company. The historical value of these records is inestimable, for without them the settlement of the Province could not be traced or shewn.

Bureau of Mines:

The Bureau of Mines was established in connection with the Department of Crown Lands in the year 1891, by Chap. 8 of the Ontario Statutes of that year. The object, as declared in the Act, was to "aid in the promoting of the mining interests of the Province," and it was provided that the head of the Bureau should be known as the Director of the Bureau of Mines and should act under the direction of the Commissioner of Crown Lands. No doubt the action of the Legislature in creating the Bureau of Mines was due to a recommendation by the Royal Commission on the Mineral Resources of Ontario in its report published in 1890, which gave a complete account of the progress made by the mining industry in Ontario to that date, and made a number of suggestions with a view of promoting the welfare of the industry and the development of the Province's mineral wealth.

The following extract from the introduction to the Eleventh Report of the Bureau of Mines will convey an idea of the methods adopted by which its energies are employed:

"No formal plan of operations was outlined for the Bureau by the Legislature, which left means and methods to the discretion of the head of the Department and of the Bureau for the time being; but the effort has been to make the work of the Bureau as practical and useful for economic ends as possible.

"Doubtless the Bureau's principal function is the collection and publication of information which will be of service to those actually engaged in the business of mining as prospectors, miners, or mine owners, as well as to promoters and capitalists looking for opportunities of interesting and investing money in the development of the Province's mineral resources. Such information embraces a very wide range of subjects, but at its foundation lies a knowledge of the geology and mineralogy of the Province, without which any attempt to exploit and develop the mineral wealth of the country would be mere groping in the dark. This knowledge can only be obtained at first hand by actual work in the field, and as a matter of fact there is much of the geology of the Province which is yet unknown or known only in the most general way. The Geological Survey of Canada has the whole of the Dominion under

its care, and though probably a fair share of attention has been devoted in Ontario, there are yet extensive districts in the Province whose rock formations have not been studied even in the most superficial manner. The surveying expeditions sent into Northern Ontario in 1900 by the Government of the Province made us somewhat moro familiar with the outcropping rocks north of the Canadian Pacific Railway, but from the nature of things the expeditions returned with much more information respecting the timber and agricultural capabilities of the soil than of the geology of the region, or of the existence of valuable minerals. Indeed, in the limited time at the disposal of the parties, it was not to be expected that search for mineral deposits would be made.

"Nevertheless, the labours of the Geological Survey and the Bureau of Mines have resulted in accumulating a considerable body of useful knowledge respecting the geological phenomena of the more readily accessible portions of the Province, and in various districts the way has been cleared for more detailed examination and the tracing out of mineral-bearing formations or known mineral belts. A number of such districts have been visited and explored by competent geologists on behalf of the Bureau; characteristic occurrences of ore have been studied and described; geological and mineralogical conditions favorable to the existence of ore bodies have been carefully noted; geologically colored maps of mineral regions have been prepared and published, and much other information acquired of a kind likely to aid the prospector in his search for mineral veins or deposits, or in other ways calculated to be of use in the mining industry, especially in its early stages. The results of these labours have been given to the public from year to year in the Reports of the Bureau, for which there has been a steady and active demand, not only in Ontario, but throughout the whole of Canada, from Great Britain, and from the United States and other foreign countries. These Reports, too, have given the yearly statistics of the mineral output of the Province, by means of which the development of the industry or of any branch of it can be traced. For several years past, figures showing the quarterly output of the metalliferous mines and works of the Province have also, in accordance with the Mines Act, been collected and given to the public.

"The field of the Bureau's operation is very far from being exhausted; on the contrary, opportunities to extend its work increase and multiply with the general development of the Province. The opening up of Northern Ontario is a question deeply occupying the public mind, and the settling upon the waste lands of the Crown of a hardy and productive population is a prime necessity if Ontario is to keep in step with the progress of the continent or maintain her pre-eminence among the confederated Provinces of the Dominion. That there is a great mineral wealth in the northern and western portions of Ontario can no longer be doubted, and upon its utilization in the near future must to some extent depend the speedy development of these districts, especially where the land is not well adapted for agriculture.

"But it is not in Northern Ontario only that there is scope for the best energies of the Bureau. The palæozoic rocks of the south-western peninsula differ greatly from the Huronian formations of the north and north-west portions of the Province in the character of the economic minerals which they contain; but the petroleum and gas wells, the salt and gypsum beds, the limestone and sandstone quarries afforded by the Silurian and Devonian formations of settled Ontario, as well as the beds

of marl and clay, the banks of sand and gravel, and the peat bogs overlying them, are not less important and useful in their ways than are the iron, copper, nickel, gold and silver found in the older rocks of the east, north, and west. More or less data with regard to the non-metallic deposits of the palæozoic formations exist in the Reports of the Geological Survey, of the Bureau itself, and elsewhere but it is fragmentary and scattered through many volumes and hence is difficult of access to the ordinary enquirer. There is need of the overhauling of the information already on record, as well as of fresh investigations in the field, the amount of original work done since the days of Logan, Murray and Hunt, now about forty years ago, having been but small."

The Bureau of Mines has two diamond drills which it places at the service of those requiring their services to explore mineral deposits, together with the skilled help necessary to operate them. Inspecton of the working mines of the Province is also part of the Bureau's duties.

The first Director of the Bureau of Mines was Mr. Archibald Blue, who previous to his appointment was Deputy Minister of Agriculture, and had also been Secretary to the Royal Commission on the Mineral Resources of Ontario mentioned above. Mr. Blue was appointed on the 5th day of March, 1891, and remained in that position until the 31st July, 1900. He was succeeded by Mr. Thomas William Gibson, who who had previously been Secretary to the Bureau since shortly after the date of its establishment. In addition to Mr. Gibson, the following are the officers of the Bureau of Mines: William Edward Hall Carter, Secretary and Inspector of Mines; Mr. Willet G. Miller, Provincial Geologist and Inspector of Mines. Mr Davd Griffith Boyd occupied the position of Inspector for the Michipicoten Mining Division for some years previous to the 31st December, 1903, when he was transferred to the Surveys Branch of the Crown Lands Department.

The publications of the Bureau of Mines consist of twelve annual volumes, one for each year since its establishment: Bulletin No. 1, on the Gold Fields of Western Ontario; Bulletin No. 2, Anthracitic Carbon or Anthraxolite; Bulletin No. 3, Michipicoten Mining Division; Bulletin No. 4, Output of Minerals in Ontario, 1901; Bulletin No. 5, Peat Fuel, its Manufacture and Use; and Manual of Explosives, 1900. Other publications consist of Regulations respecting Mining Divisions. Regulatios *re* the staking out of Mining Locations in unsurveyed territory; The Mines Act; Reulations *re* Control and Working of the Government Diamond Drills; Regulations to govern the Payments out of the Iron Mining Fund; Regulations respecting Corundum-bearing lands; Catalogue of the Ontario Mineral Exhibit at the Pan-American Expositon at Buffalo, 1901, etc.

The documents filed wth the Bureau of Mines consist, in the main, of letters and communications addressed to it concerning matters under its charge. For the most part the papers dealing with mining lands are kept in the vaults of the Department of Crown Lands, and so also with the plans of the townships and other surveys required to be consulted in the course of the Bureau's work. Letter books containing copies of the letters sent out from the Bureau and other books of record, such as books containing copies of Orders-in-Council affecting matters under the charge of the Bureau, the registration of claims staked out in mining divisions and in unsurveyed territory, etc., form part of its working material. A number of maps, mostly geologically colored, have been issued from time to time of the mineral districts of the Province, but these are chiefly included in the Annual Reports, and are to be found along with them.

Collections of minerals and samples are made representative of the various portions of the Province, and these are kept on hand in cases for exhibition or are displayed at fairs or exhibitions when occasion requires.

Bureau of Forestry:

The Ontario Bureau of Forestry was created in 1895 by direction of the late Hon. Mr. Hardy, then Commissioner of Crown Lands, Mr. Thomas Southworth being appointed Director.

Previous to this, in 1883, the late Robert William Phipps was appointed under the title of Clerk of Forestry to issue pamphlets or reports on tree planting and forest preservation, and to conduct a campaign of education among the individual landholders of the settled part of the Province, where it was felt that the country was being too rapidly cleared of trees, to the detriment of agricultural interests. The Clerk of Forestry was attached to the Department of Agriculture.

Mr. Phipp's first report was published in 1883, under the title of "The Necessity of Preserving and Replacing Forests." Subsequent reports were issued by Mr. Phipps much on the same line in 1884, 1885, 1886, and one in 1887-8, in 1889-90, and in 1891.

On the death of Mr. Phipps in 1882, the office remained vacant for some time, and was subsequently filled by the appointment of the late Hon. Christopher Finlay Fraser in 1894, whose sudden death early in 1895 rendered the office again vacant.

The office in May, 1895, was made a Bureau of Forestry and placed under the direction of the Commissioner of Crown Lands, the Director being required to undertake, in addition to the educational work previously carried out, a study of the question of reforestation and forest preservation on the lands of the Crown, and to act in an advisory capacity to to the Commissioner of Crown Lands in developing a practical forestry policy for the Government.

Reports have been issued from the Bureau in 1896, 1897, 1898, 1899, 1900-1. In 1898 a Royal Commission of Forestry was appointed, composed of the late E. W. Rathbun, Deseronto, Chairman; John Bertram, Toronto; Alex. Kirkwood, Department of Crown Lands; J. B. McWilliams, Superintendent of Forest Rangers, Peterborough; and the Director of of Forestry, Secretary. Their preliminary report was published as an appendix to the report of the Bureau of Forestry in 1898, and a subsequent report of the Commissioner in 1899.

In 1899 the Director of Forestry was appointed to act as Superintendent of the Forest Reserves created under the Forest Reserves Act of 1898. These Reserves at the present time include the Eastern Reserve in the Counties of Frontenac and Addington, of approximately 80,000 acres; the Sibley Reserve of 45,000 acres on the north shore of Lake Superior; and the Temagami Reserve in the District of Nipissing, containing 3,776,000 acres.

Bureau of Colonization:

With the confederation of the Provinces in 1867 a distinct branch of the Government service of Ontario was Immigration, attached first to the Department of Public Works, but later on transferred to the Treasury Department. Originally considerable sums were annually expended in this service, one year reaching over $150,000. Of late years, however, the annual expenditure had been reduced to a sum sufficient to defray the expenses of one office in Liverpool, England, and a distributing office

for immigrants maintained in the old Parliament Buildings on Front Street, till their demolition in 1902, and then removed to the Union Station, Toronto.

From 1873 to 1902, when his death took place, Immigration was in charge of the late David Spence, Secretary for that Department.

With the accession to the Premiership of Hon. G. W. Ross, in 1899, it was decided to create a Bureau of Colonization to take charge of Immigration and also of Land settlement in Northern Ontario.

The Bureau of Colonization was placed under the direction of the Commissioner for Crown Lands, and Mr. Thos Southworth was appointed Director.

The work of the Bureau, in addition to Immigration, consists in preparing literature concerning the various land districts, and affording advice as to desirable locations to intending settlers. This work has been greatly taken advantage of by the public and has become very extensive.

DEPARTMENT OF PUBLIC WORKS.

Public Works and Agriculture were associated from Confederation until the close of 1878, when the former became a separate Department. The Annual Reports show the dates of the erection of Public Buildings, Bridges, Locks and Dams, the improvements to waterways and the construction of colonization roads, railways, and the extent of these interests may be judged from the following facts:

The Architect has charge of construction and maintenance repair of about 400 Institutions and other Public Buildings.

The Engineer has charge of 6 Navigation Locks and Dams; about 100 Reserve Dams; 10 Swing Bridges over navigable streams, besides several fixed bridges; also about 50 Timber Slides and 75 Piers and Booms in connection with navigable water.

The Superintendent of Colonization Roads keeps accounts for the making and maintenance of about 450 Roads, 50 Bridges, 21 Drains, etc., in the unorganized portion of the Province.

The title-deeds, plans and specifications, contracts, maps and documents relating to these institutions and works, making a large and valuable collection, are kept in this Department. The Branches attached to it are those of Highways, Fisheries, and the Labour Bureau.

The dates of service of the several Commissioners are as follows:—

Hon.	John (now Sir John) Carling	July, 1867.
"	Archibald McKellar	January, 1872.
"	Christpoher Finlay Fraser	April, 1874.
"	William Harty	June, 1894.
"	Francis Robert Latchford	October, 1899.

The present Departmental Officers are as follows:

Commissioner	Hon. Francis Robert Latchford.
Asst. Commissioner	Archibald William Campbell.
Secretary	William Edwards.
Consulting Architect and Surveyor	Kivas Tully.
Accountant and Law Clerk	James Pawson Edwards.
Architect	Francis Ryley Heakes.
Engineer	Richard Purdom Fairbairn.
Supt. of Colonization Roads	Henry Smith.

Highways Branch:

The Highways Branch was organized in 1896 under the Department of Agriculture and was transferred to the Department of Public Works in 1900, Mr. A. W. Campbell being Commissioner of Highways since the office was created. The work of this Branch deals with general highway improvement, engineering advice and services with respect to road and bridge construction being given to Municipal Councils and officials throughout the Province.

Bureau of Labour:

By an Act passed at the Session of 1900 of the Legislature, a Bureau of Labour was established for Ontario for the purpose of collecting, assorting, and publishing information relating to Employment, Wages, Hours of Labour, throughout the Province; Co-operation, Strikes or other labour difficulties; Trades Unions, Labour Organizations, the relations between Labour and Capital, and other subjects of interest to workingmen, together with such information relating to the commercial, industrial, and sanitary conditions of wage workers, and the permanent prosperity of the industries of the Province, as the Bureau may be able to gather. In developing the objects aimed at by the Bureau, statistics and other data regarding the conditions of the people, the relations between capital and labour, facts relating to trade, commerce and industry have been accumulated and already form a collection of considerable extent. The Bureau is under the direction of Mr. Robert Glockling, and is attached to the Department of Public Works.

Department of Fisheries:

In consequence of the Government of the Dominion of Canada having assumed that Fisheries and Fishing rights and the property therein throughout the Dominion were vested in the Dominion generally, and under such assumption of right had collected revenues in respect of such Fisheries and Fishing rights, notwithstanding a continued and vigorous protest on the part of this Province—and probably by other Provinces—and private litigation having arisen, and the inconvenience of two claimants to the property having been realized, it was ultimately, on pressure by Ontario, deemed necessary and expedient to obtain the decision of the Supreme Court of Canada, with appeal to the Judicial Committee of Her Majesty's Privy Council, not only as to the respective rights of the Dominion and the Provinces as to Seacoast and Inland Fisheries, but also as to the proprietorship of the ungranted public lands within Canada (whether they were Dominion or Provincial property), in respect of which proprietorship Ontario contended that the question of fishery rights was largely affected. With respect to Fisheries, the Dominion claimed that, under the British North America Act, authority was vested in the Dominion Parliament to legislate respecting Seacoast and Inland Fisheries and that consequently Parliament could not enact laws with respect to Fisheries without reference to either Dominion or Provincial ownership of the bed of the lake or river itself; and that the right of control, including the issue of licenses for fishing privileges in the waters mentioned, so far as they were within Canadian territory, was therefore vested in the Dominion Government; and in respect of waters flowing over ungranted public lands, the Dominion claimed absolute title, including the lakes and rivers, navigable and unnavigable. The

Supreme Court, however, and subsequently Her Majesty's Privy Council, swept away the greater part of these contentions—which Ontario had opposed, except always admitting to the Dominion the right to legislate respecting close seasons and the implements of capture, and the general right of the Dominion for the purposes of revenue to tax fishing, as it could by legislation impose a tax on any business.

The Judicial Committee by their advice to Her Majesty held:

That the beds of all rivers and lakes (which had not been granted) were the property of the Province in which they were situated;

That the waters of such rivers and lakes and the fish therein, were also Provincial property;

That the sole right to issue fishery leases, licenses and permits to fish, and to receive fees for such leases, licenses, and permits, was vested in the Provinces exclusively;

That a Provincial Legislature is not empowered to enact fishery regulations and restrictions, either generally or unless and until the Dominion Government sees fit to deal with the subject;

That a Provincial Legislature is empowered to deal with fisheries in so far as they fall within the description of property and civil rights, or within the description of any other subject assigned to Provincial Legislatures; and

That a Provincial Legislature may impose a license duty on fishing in order to raise a revenue for Provincial purposes.

Soon after the receipt of the Privy Council judgment, the Ontario Government declared to the Federal Government its readiness to assume the duties which the judgment had determined to devolve upon the Province, and several conferences between the Honourable the Minister of Marine and Fisheries (the Hon. Sir Louis H. Davies) and the Honourable the then Premier of Ontario (the Hon. Mr. Hardy) were held at Ottawa and Toronto. At one of these conferences the various provisions of the judgment, so far as they referred to fisheries, were taken up and discussed *seriatim*. Though there may have been a slight difference of opinion as to their Lordships' meaning on some points, it was on the whole considered by the representatives of the two Governments that the prerogatives of the respective Governments had been so clearly defined by their Lordships that there need be no serious apprehension of any conflict of authority in the exercise of their several functions.

In 1897 the Legislature of the Province passed an Act respecting Fisheries, to be brought into force on such day as the Lieutenant-Governor-in-Council by a proclamation might appoint. The Act had, however, been framed in accordance with the decision of the Supreme Court, and before the appeal to the Privy Council had been disposed of, and it was therefore deemed necessary that some amendments should be made before the Act could be put into operation. An early session was convened for the purpose, among other things, of passing the needed legislation to bring the Act into operation, to provide for the establishment of a Fisheries Department, the taking over of Dominion records and documents, the granting of leases, licenses, etc., as first steps towards developing this recently recovered valuable property and exercising oversight over the same for its perpetual preservation, by the establishment of such a policy as would commend itself to the fishermen whose livelihood depends upon its preservation, and the community at large, and by requiring a strict observance of the laws and regulations enacted for that purpose.

Mr. Samuel Tovel Bastedo, who had been connected with the On-

tario Civil Service for nearly twenty years, in the capacity of Private Secretary to the Honourable Sir Oliver Mowat and the Honourable Arthur S. Hardy, was charged with the organization of the Department in 1898, under the Commissionership of the Honourable Mr. Hardy. The office staff consists of a Deputy Commissioner and five assistants, besides an outside staff of some 120 officers under pay. The documents of the Branch are of considerable volume and public interest.

DEPARTMENT OF EDUCATION.

The archives of the Department of Education are naturally voluminous, comprising as they do annual returns concerning public schools, high schools, collegiate institutes, colleges and universities, and papers reaching as far back as 1846. So rich a mine has found an indefatigable compiler in John George Hodgins, LL.D., O.M.I., the Librarian and Historiographer of the Department, whose massive documentary History has now reached its 10th Volume. Dr. Hodgins has also brought together a collection of Canadian books which students find useful in historical research.

THE CANADA COMPANY.

The papers of the Canada Company are interesting historically on account of the large areas of land held by them for settlers upon which Villages, Towns, Cities, and flourishing communities have grown. A complete set of the Annual Reports of the Company from 1826, now rare, is in the Toronto Office and duplicates of the despatches are stored in the Head Office, London, England. The collection contains very valuable material, but while carefully indexed for office purposes, no finding list or calendar has been attempted.

ST. MICHAEL'S PALACE.

The archives of the Arch-diocese of Toronto, which are deposited in St. Michael's Palace, are extensive and full of interest, reaching back as they do to the days before the erection of the diocese, and embracing official correspondence of the Church as new settlements were formed. The archives have been partially arranged and classified by Mr. Hugh Fraser Macintosh whose work has been a labour of love, and is a tribute to his industry and devotion to a good cause.

TORONTO PUBLIC LIBRARY.

During the past 20 years the Toronto Public Library has accumulated a large collection of documents and letters interesting to the student of the early history of Ontario, and of especial interest to the City of Toronto from the connection of the writers with its early history. Among these are the papers of the first Surveyor-General, D. W. Smith; of Chief Justice William Dummer Powell; William Jarvis, first Secretary of the Province, and of the Hon. Robert Baldwin, Attorney-General. Altogether these collections, with a number of smaller lots, amount to some 300 volumes, carefully bound and indexed, and accessible to all students.

CANADIAN INSTITUTE.

The Library of the Canadian Institute is devoted almost exclusivoly to the Arts and Sciences. But while the papers read at the meetings of the Institute and published in its journals are generally of a scientific rather than an historical character, there are still many valuable contributions among them to the history, archaeology, and physiography of Ontario. A few years ago a bibliography of these papers was compiled by Professor D. R. Keys and published, and a list of accessions is being prepared for publication which will provide a useful finding list to the investigator.

TORONTO UNIVERSITY.

While the loss to the University of Toronto by the destructive fire of 1890 has been in many respects irreparable, a large collection of books has been made since then which form a valuable library, naturally of greatest interest to the University student. Papers and documents of the University, however, mostly escaped the fire, on account of having been housed in the Bursar's quarters, which, at that time, were not connected with the University building, and are now deposited in the muniment room, which is fireproof and commodious. Among many papers of interest are those concerning the grants of land to King's College and the correspondence concerning the allotment and sale of these lands to settlers. King's College lands were distributed through many Townships, and the papers connected with each Township are grouped separately, and each transaction arising out of the sales is easily traceable. The charter of the College, recently presented to the University of His Lordship the Bishop of the Diocese, and some very interesting early documents, letters, and ancient books are also to be found here.

The Archives of the Law Society, of the various offices and Courts at Osgoode Hall, and the Municipal Archives of Toronto, in which most interesting documents are to be found, I have not yet reached, nor have I had time to examine the other branches of the Public Service not referred to above.

ACKNOWLEDGMENT:

The courtesy for which the officers of the Civil Service of Ontario are noted has been generously extended to me. The officers and clerks in the Departments have offered every facility in their power, often at some inconvenience to themselves, to enable me to conduct these preliminary enquiries, and I gratefully acknowledge their kindly attitude and desire to aid me in my labours.

DEPARTMENTAL REPORTS.

The following reports are published and distributed by order of the Legislature:—

SESSIONAL NUMBER AND TITLE OF PAPER:

1 The Report of The Public Accounts.
2 The Estimates.
3 The Report of The Crown Lands Department.
4 The Report of The Director of Forestry.
5 The Report of The Bureau of Mines.
6 The Report of The Queen Victoria Niagara Falls Park.
7 The Report of The Commissioner of Public Works.
8 The Report of The Inspector of Factories.
9 The Report of The Registrar-General.
10 The Report of The Inspector of Insurance.
11 The Report of The Registrar of Loan Companies.
12 The Report of The Education Department.
13 The Report of The Toronto University.
14 The Report of The Agricultural College.
15 The Report of The Experimental Union.
16 The Report of The Fruit-Growers' Association.
17 The Report of The Fruit and Experimental Stations.
18 The Report on The Fumigation Appliances.
19 The Report of The Entomological Society.
20 The Report of The Beekeepers' Association.
21 The Report of The Poultry Association.
22 The Report of The Dairymen's Association.
23 The Report of The Live Stock Association.
24 Hand Book Women's Institute. (*Printed for distribution only.*)
25 The Report of The Farmers' Institutes.
26 The Report on Ontario Fairs and Exhibitions.
27 The Report of The Bureau of Industries.
28 The Report of The Instructor in Road-making.
29 The Report of The Bureau of Labour.
30 The Report of The Game Commission.
31 The Report of The Department of Fisheries.
32 The Report of The Temiskaming & N. O. Ry. Commission.
33 The Report of The Inspector of Division Courts.
34 The Report of The Inspector of Legal Offices.
35 The Report of The Inspector of Registry Offices.
36 The Report of The Board of Health.
37 The Report of The Provincial Secretary and Registrar.
38 The Report of The Inspector of Lunatic and Idiot Asylums.
39 The Report of The Inspector of Prisons and Reformatories.
40 The Report of The Inspector of Hospitals and Refuges.
41 The Report of The Institute for The Blind.
42 The Report of The Institute for The Deaf and Dumb.
43 The Report of The Superintendent of Neglected Children.
44 The Report of The Inspector of Liquor Licenses.
45 The Report of The Municipal Auditor.
46 Elections.

Selections from Correspondence.

PROFESSOR GEORGE M. WRONG, TORONTO UNIVERSITY.

DEAR MR. FRASER:—It is good news for the cause of historical study, in this Province, that the Ontario Government is establishing an Archives Department, and I congratulate you on your appointment.

May I urge that you will, first of all, endeavour to deal with the material in the Government offices? Scattered in the various departments there must be much material of great importance, the existence of which has been forgotten. You would be doing an immense service if you found out what there really is. No one knows it except in a fragmentary way. It will be a considerable task to ransack the archives of the different departments. There must be much in MS. which is invaluable, and to collect even the printed material would be an immense service. The printed Government Reports ought to be all brought together in one place. There are many old maps, surveys, etc., and these if not soon collected will be hopelessly destroyed. I fancy there is a task of many months before you in simply finding out what we have here in Toronto.

But there is much beyond this: The early industrial history of this Province is already of great interest to many, and this interest will grow. Even in this new country villages have come and gone and the fact is almost forgotten. The villages which were practically extinguished by the advent of the railways would furnish an interesting subject of enquiry, and evidence can be secured now which within a few years will have disappeared. I fancy, too, that many records of early life—letters and papers—in private hands are in danger of destruction, and if not secured soon they will not be secured at all. You will have to do a good deal of travelling to track out this material, but this you are, I suppose, prepared for.

We ought to have in Toronto duplicates of a good many of the documents in the Archives at Ottawa, and this I hope may be arranged for. But above all, we want a vigilant man, looking out *all the time* for the records of our earlier conditions, and it is a comfort to know that the man has now been found in you.

Yours sincerely,
GEORGE M. WRONG.

PROFESSOR ADAM SHORTT, QUEEN'S UNIVERSITY, KINGSTON.

DEAR MR. FRASER:—Personally, I am very much pleased to know that the Provincial Government have taken steps toward the establishment of a Department of Provincial Archives.

Broadly speaking, I should suppose that the function of the Provincial Archivist would naturally flow in two lines. First, and most important, would be the collecting, in original or copy, of all the available historical material, official and unofficial, relating to the various interests of the Province, from its earliest period. Second, would be the publishing of an ample calendar of that material, and also, from time to time, the printing in full of some of the most interesting and concise documents, either not hitherto published, or not readily available. Thus, for instance, lists of land grants, or of the early settlers; minutes

of municipal councils, or of various societies; the proceedings of various courts, or commissions; parish registers, etc., should all be secured for the Archives, in copy at least. But such material need only be calendared as a guide to its contents. On the other hand, narratives of exploration, accounts of the life and experiences of the people in the early settlements, reports of various bodies on the condition of the country, etc., should be printed in full, as having a general interest.

As to the collection of materials, it must be remembered that it is not in accordance with the best traditions, either in Europe or America, that the originals of the various historical records of the country should be collected into one centre. There are many places where quite valuable historical material is duly prized by the people of the locality for local and personal reasons, and the removal of this material to a distant centre would tend to deaden rather than to stimulate and diffuse interest in historical matters. At the same time, so long as these scattered records remain unique, there is always the possibility of their destruction, from one accident or another. It is also impossible for the student of the history of the country as a whole to either discover, or avail himself of, these scattered sources, within reasonable limits of time, energy, or means. It is, therefore, necessary that at least authentic copies of all documents having a historical value should be provided within one central depository. As sources of historical information, accurate copies are quite as valuable as original documents, and commonly much more legible, as those will well appreciate who have consulted the Dominion Archives, the most valuable portion of whose treasures consist of copies.

The Historical Manuscripts Commission in Britain has rendered an immense service, not only to that country, but to the world at large, in making known the historical treasures which are distributed throughout scores of private libraries in Britain, and in furnishing in ample calendars the gist of their contents.

Thus, in the Dominion Archives at Ottawa, in various public and educational libraries, throughout the Dominion, as well as the Province, and in many private collections, there are to be found valuable manuscript records, as well as quite unique printed matter, dealing with important phases of our Provincial history, of which copies ought to be obtained for the Provincial Archives, thereby rendering these scattered materials available in one centre and reducing the risks of loss.

For some years to come, I should consider that the publication of special volumes of Provincial records should not be allowed to interfere with the far more urgent work of the Archivist in attending to the discovery, collecting, copying, arranging, and calendaring of Provincial historical material of every available kind and of every period. I trust that you may be given every facility for the adequate accomplishment of this very necessary work.

Yours truly,

ADAM SHORTT.

REV. PROFESSOR WM. CLARK, D.C.L., TRINITY COLLEGE, TORONTO.

DEAR MR. FRASER:- Regarding the establishment of a Bureau of Archives for our Province, I cannot imagine that there can be two opinions as to its value, provided the work be pursued on correct lines. Even if we had not the lead of other countries to follow, the necessity and

utility of provision for the preservation of our public documents, etc., would be evident.

I need not go into details. They will occur to everyone who is competent to form a judgment on the subject, but I join in the general wish that you may be successful in building up an important department.

Yours most truly,

WILLIAM CLARK.

REV. PRINCIPAL CAVEN, D.D., L.L.D., KNOX COLLEGE.

DEAR MR. FRASER: I am glad that Ontario has followed the example of older communities in having established a Bureau of Archives, and that our Province is not to be subject to reproach as *incuriosa suorum*. The Bureau will collect and safely preserve the material of history, taking history in the widest acceptation. Official documents of value, legislative, judicial, municipal, educational, etc., will then be placed in safe keeping, and will be available when the historian or legislator wishes to consult them. A reasonable expenditure for such a purpose will not be grudged by an intelligent people.

There must be a suitable place for the custody of the documents collected,—a place which shall give sufficient room, free from damp and well ventilated. There are doubtless other requisites of safe preservation which those who have experience in such matters will readily suggest.

WM. CAVEN.

REV. CHANCELLOR BURWASH, D.D., L.L.D., VICTORIA UNIVERSITY.

DEAR MR. FRASER:—It gave me great pleasure to note your appointment by the Ontario Government to the important office which you now hold. That pleasure has been increased by the fact that the office has been placed in the hands of a man who is a scholar, a man of literary ability, and of deep interest in historical questions. I cannot say too much as to the importance and value to the country of the work of which you are placed in charge. Nothing is more important to a country than its history, for it is our past history which creates the public sentiment and moulds the patriotic character of our entire citizenship. We have a history in Ontario well worthy of preservation. The fathers and builders of this Province were men and women to be proud of, and the foundations of our civil, social, intellectual, and religious institutions were laid in deeds of heroic sacrifice which deserve remembrance throughout all generations. The attention of the Ontario Government has been none too soon directed to this important subject. Our historical societies, and such labourers in the field as Dr. Hodgins, know full well how rapidly the most valuable early materials are perishing for want of care, and I am sure that the Government of Ontario will be amply justified in the most liberal measures to secure at once the preservation and publication of whatever historical material can now be secured. Your programme is a most comprehensive one, and I can only wish you the most complete success in the task which has been assigned to you.

Yours sincerely,

N. BURWASH.

MR. J. H. COYNE, B.A., ST. THOMAS, ONT.

Ex-President Ontario Historical Society.

To the Honourable the Premier:

In March, 1898, at a meeting of a Special Committee named by me, under the authority of a resolution of the Pioneer and Historical Association of the Province of Ontario, for the purpose of considering the re-organization of the Association, I read a memorandum in which I outlined the work of the proposed re-organized Society. It was printed in the Report of the Special Committee, but as that Report is, I think, out of print, I shall repeat that portion of the memorandum which outlines the Society's work. It seems to me that the duties assigned to Mr. Fraser could easily be made to fit in with the Society's work, and this, I understand, is also your own wish.

In the memorandum referred to I said:

The work of such an Association naturally divides itself into the following classes, arranged chronologically:

(a) Archæological:

Including the Examination of Mounds, Ossuaries, Ash-heaps, and other Pre-Historic Remains.

This work is already so well attended to by Mr. David Boyle, that it may for the present be omitted from the scope of the Association's operations, except so far as incidental to its other objects.

(b) Aboriginal History:

This includes an inquiry as to the original savage occupants of Ontario, their origin, migrations, traffic, and intercourse; their language, topographical nomenclature, folk-lore, and literature, the origin and development of their clan, tribal, and national organization; the history and results of European contact; their present condition, capabilities, and tendencies.

(c) History of Discovery and Exploration:

This includes the study of official records, printed and MS. books, pamphlets, correspondence, the reports and maps of early French and British explorers, traders and missionaries, soldiers and surveyors, down to the U.E. Loyalist immigration.

(d) History of Settlement:

(1) Official, as contained in public records, reports of surveyors, records of Crown lands, municipal, court, and registry offices, commissions, public correspondence, etc. (2) Unofficial, as contained in old pamphlets and newspapers, private journals and letters, monuments and epitaphs, and the recorded reminiscences of pioneers.

The History of Settlement and Population may be worked out along the following lines:

(1) Ethnological and Linguistic.
(2) Religious and Ethical.
(3) Political and Municipal.
(4) Social and Industrial.
(5) Military and Naval.
(6) Folk-lore.
(7) Educational, Literary, and Artistic.

Incidental work:

The climate and physical conformation of a country profoundly affect the type and character of its inhabitants. It would not be outside the scope of the Association's operations if some attention

were given to the meteorology, physical geography, geology, and topography of the various portions of the Province, as affecting its historical development.

This will, perhaps, be a convenient classification for practical purposes, although there may be some overlapping.

Reminiscences of Pioneers:

The work of recording the reminiscences of the pioneers, who are fast passing away, is one which cannot safely be postponed. It should be carried on upon systematic lines under competent expert direction, and with the aid of stenographers. Some of the neighboring States, such as Michigan and Wisconsin, have expended considerable sums in this direction. Their published records become increasingly valuable each year, and to future generations will be of priceless value. On account of the danger of further delay, the work involves considerable expense, and should therefore be assisted generously with public funds.

Early History and Topography:

A large part of the early history of the Province is written or printed in the French language and should be translated into English. Much of it is in old departmental records, in fading ink, fast becoming illegible. Many works of great educational value are locked up from the public in rare and costly publications within reach of the few only. The best of these should be made available for the community at large. Amongst many books and much unprinted material relating to the early history of Ontario, which might by translation, transcribing, publication, or reprinting, as far as they relate to Ontario, be placed at the disposal of the student of Ontario history, the following may be mentioned:

(1) Sagard's Country of the Great Lakes, his History of Canada, and the Relations or Reports of the early Missionaries.
(2) Galinée and Dollier de Casson's Journal and map of their journey from Montreal to the Sault by way of the St. Lawrence and the Great Lakes in 1669-70.
(3) Extracts from the archives of London, Paris, Ottawa, Albany, etc.
(4) Writings of other early explorers and travellers, such as Hennepin, La Salle, Joliet, Lafitau, Lahontan, Charlevoix, De Kalm, etc.
(5) Pouchot's Memoirs is a work of special importance on account of its wealth of historical and topographical detail.
(6) The valuable records of the Detroit Land Board from the close of the Revolutionary War until the surrender of Michigan by the British in 1796.
(7) Original court records, assessment rolls, minutes of council, etc., in the various districts and counties.
(8) Documentary histories of the Essex, Niagara, Long Point, Talbot, Canada Company, McNab, and other settlements, as well as of the various national societies and religious and other communities.

The above outline embraces a considerable volume of work for the Association to undertake—one involving many years of steady and continuous labour, and, doubtless, important classes of historical material have been overlooked in the list I have given. If a very small part of it is accomplished satisfactorily in any one year, we may well feel that we have not laboured in vain.

A very pressing work is that of sending out circulars to newspapers, municipal bodies, professors, teachers, inspectors of schools, Government and municipal officers, and others throughout the Province, urging the careful collection and preservation of historic records, manuscripts,

letters, journals, maps, portraits, etc., and also of archæological remains. Another is that of covering the Province with societies in affiliation with the Provincial Association.

The above scheme of work was adopted upon the re-organization of the Pioneer and Historical Association under its new name, "The Ontario Historical Society." It seems to me, that the Provincial Archivist could most effectively co-operate with the Historical Society in carrying it out.

The arrangement, classification, and calendaring of the Provincial archives would naturally be undertaken by him at an early date. The Crown Lands Department contains, perhaps, the most valuable, but the other Departments at the Parliament Buildings have also most important archives from the historical standpoint. At Osgoode Hall and the City Hall will also be found valuable archives extending back to the foundation of the Province. The records of the old Land Boards, beginning before the passage of the Constitutional Act of 1791, are in the Crown Lands Department. I have examined those of the Detroit Land Board, and know that they are of value to students on both sides the international boundary line. The others are equally valuable to the student of the early settlement of the Province.

The Archivist, in arranging, classifying, and calendaring the archives, will have the benefit of the experience of others, such as the late Dominion Archivist, and the Archivists of the various States of the Union. In a recent number of the American *Historical Review*, I observe references to two papers which may be of service:

"The Archives of Oregon," by Professor F. H. Young, in the *Quarterly* of the Oregon Historical Society for December, 1902.

"The First Annual Report of the Director of Archives and History," in Vol. VI. of the Publications of the Mississippi Historical Society.

The Carnegie Institution, at Washington, has undertaken the publication of a guide to the Archives of the U.S. Government. It is under the direction of Dr. C. H. Van Tyne and W. C. Leland, and will give a general description of the sundry collections of historical and administrative records belonging to the Government.

Information as to methods, etc., should be gathered from the various State and Dominion Archives.

The organization should be upon such a scale, and with such clerical assistance, as would enable the Archivist to do substantial work. His energies will be largely wasted, it may be feared, if devoted entirely to the drudgery of mere clerical work.

The experience of Great Britain in this line of work will be of great service. I understand that provision is there made for the removal, to what we would call the Archives Department, of all departmental papers down to a certain period—all that have a historical character. The reports of the various Historical Records Commissions should be studied for the information they afford as to methods.

"Sagard's Country of the Great Lakes," published in 1632, is not yet translated into English. It is the first publication dealing, it might be said, exclusively with what is now, Ontario. It was followed in 1636 with his History of Canada, which has also yet to be put into English. The Ontario Historical Society might well undertake this work, which will, of course, take considerable time, if adequately done. It might be well to take the early French records and publish them in chronological order. The Galinée Narrative and Map made a good be-

ginning in this line of work, as relating to the first exploration of the boundaries of old Ontario. The earlier steps in exploration might now be taken up as opportunity and means will allow.

The Land Board Records could be published at once, as they will not require editing. At least, the editing could follow in future years.

But it seems to me that the Archivist's efforts should be devoted, in the first place, to the arrangement, collection, classification, and calendaring of the Provincial archives; whilst aiding the Ontario Historical Society, generally, in such ways and to such extent as he finds possible. The vast stores of material in the Government departments should be made available to historical students, and Mr. Fraser, while familiarizing himself with the archives, can render most valuable aid to others who desire to make use of them.

JAMES H. COYNE.

MR. C. C. JAMES, M.A., TORONTO.

PRESIDENT ONTARIO HISTORICAL SOCIETY.

To the Honourable the Premier:

I quite agree that Mr. Fraser should lay out a plan of covering our Province in a series of proper historical sequence. Our Historical Society has laid the foundation for such a series in Galinée. We have on several occasions discussed the propriety of publishing an English translation of Pouchot's Narrative, which would be a connecting link between the first days of white exploration and the beginnings of British rule. It seems to me that Mr. Fraser should begin with 1759-60, and give us a volume or two on the period down to 1783: say one volume 1760-1776, and the second volume 1776-1783. Following these would come the U.E. Loyalist settlements, and the later British immigration movements, in their proper sequence. The material for the volume 1760-1776 can be got mainly in the Archives at Ottawa, and it would be necessary for Mr. Fraser to go over the same, which he could readily do with the help of the Indexes and Abstracts annually printed by the Dominion Archivist, and then have copied those that he desired to print. The Michigan Pioneer and Historical Society have issued several volumes of western records thus copied at Ottawa. There would be, I presume, no objection to the use of the Dominion collection in this way.

While these two or three volumes were being put out, the Archivist could be gradually accumulating material in reference to the U.E.L., and the later township settlements. I have not the least doubt that material would come to him from unexpected sources, if it were known that he had a safe place in which to keep it, and if it were thought that some day it would see light in his annual reports. That is our experience in the Ontario Historical Society. We have more material in sight than we can afford to print.

Another suggestion for a first-class volume: You are, perhaps, aware that I have worked up a paper on the First Legislature of Upper Canada. I am now preparing the Second for the press, and I hope to continue with the Third and Fourth. I beg to suggest that the Archivist issue, in one volume, the Journals of the Legislature for the first eight or twelve years, with all the Statutes passed, and notes on same. He could reprint my personal sketches of the Legislature as an Appen-

dix. The Journals are typewritten, are rapidly fading, and are not readily accessible. There are not more than half a dozen copies of the early Statutes available in all Canada, and most of these are incomplete.

In connection with the office it might be well to have some statutory authority for collecting early municipal records. I have seen township minutes going back to 1790—these are in private hands now, and are likely to be lost by fire or other cause. There should be authority for the Archivist to call these in, and deposit them in his vault.

Mr. Boyle, the Secretary of the Ontario Historical Society, has suggested that Mr. Fraser be appointed Secretary in his place, thereby uniting the two offices. I can see many advantages in that, and have consulted two of my colleagues, Mr. Coyne and Mr. G. R. Pattullo, who heartily concur in the suggestion, provided the work of our Society be not merged in that of the Archivist. If we had room available for storing our books and reports, and if there were a definite assurance that the two lines of work would be kept distinct, I believe the results would be very beneficial to both. Mr. Fraser could, in his movements about the Province, stir up local societies to better work, and the two branches together could accomplish a great deal in the way of saving our local records, stimulating further research, and in the publishing of material that will be not only interesting but stimulating to our national pride.

C. C. James.

MAJOR J. A. CURRIE, TORONTO.

To the Honourable the Premier:

Some time ago I observed that steps had been taken to collect the archives of this Province and matters pertaining to its past history, settlement, etc., and I understand an officer has been appointed to take charge of this work.

The records of the Crown Lands Department are a mine, wherein can be found records of settlement of the land, who took it and settled it, surveys, etc., but none of the Provincial records contain the communal life of the early settlers in the various townships. In order to establish a backbone for this work, and a sound basis to commence upon, I would suggest that steps be taken to procure and have deposited in some suitable place, in custody of the Province, the minute books of the various municipalities dating from 1885 back to the beginning. These minute books are records of the communal life of the townships or municipalities. No doubt, in many cases, they will be meagre, but will furnish the groundwork for further research. Later on these minute books may be lost, and now is the time to take steps to secure them, and should they be required by the municipalities at any time the archives officer appointed could readily give a certified copy of the extract required.

In taking up the archæology of the Province and its early history, my opinion is that the first work should commence at a modern date and should work back to the beginning, as that is the only way by which errors can be avoided. For instance, by beginning with the history of the Province from the Jesuit Relations, matters that might be accepted as facts in the early work of the Archivist, at a later date might be upset, whereas if the work is sketched and taken up from the present, which is known, then the past can be more readily deciphered.

John Allister Currie.

LIEUT.-COL. E. CRUIKSHANK, NIAGARA FALLS, ONT.

To the Honourable the Premier:

For the history of the French régime in Ontario, there is a very considerable quantity of materials in the "Correspondence Générale" and the papers of the Collection de Moreau St. Méry, which have been transcribed from the Paris archives for the Canadian archives. Some of these papers were published in the "Documentary History of New York," Brodhead and O'Callaghan, a good while ago, but most of them have never been printed in any form. There are also a good many important documents as yet unpublished in the "Haldimand Papers," the "Bouquet Papers," and the "Colonial Office Records," bearing on this period. I do not think Mr. Fraser could render any more important service to historical research in this Province than by collecting and publishing these documents, accompanied by an adequate translation when not written in English, and adding extracts in chronological order from the publications of Perrot, La Potherie, La Harpe, Charlevoix, De Kalm, and other contemporary travellers, the Jesuit Relations and the documents published by Margry.

The volume lately published by Mr. R. G. Thwaites, for the Wisconsin Historical Society, on the French régime in Wisconsin, is a favourable example of such a compilation of "Matériaux pour servir."

ERNEST CRUIKSHANK.

JAMES BAIN, D.C.L., TORONTO PUBLIC LIBRARY.

DEAR MR. FRASER:—I am much pleased to have an opportunity of congratulating you on your appointment as Provincial Archivist, and also the Province of Ontario on having become aware of the necessity for the preservation of its archives and of securing the services of one so well qualified as yourself.

The different centennials have revealed to us the paucity of documents relating to the early history of this Province and their scattered condition. Many of the most important collections are in private hands and exposed to all the vicissitudes attending on such a condition.

An experience of twenty years has convinced me that the confidence imparted by the knowledge that the Government has assumed the task of preserving and calendaring all documents will be fully appreciated and meet with an ample return.

I need hardly remind you of the treasure which exists in the official papers of Ontario, which have not so far been classified or arranged.

If all the Departments could be induced to transfer their papers, prior to 1841, to a central archives office, where the historian would have free and consecutive use of them, it would be a great boon.

And not only the Provincial papers, but in the same repository should be placed the records of towns, villages, counties, etc., prior to the same date. And then, the collections of family papers which are scattered over the length and breadth of the Province. Some, like the Askin papers, have been sold to the Americans, and others have been destroyed by fire, but sufficient remains to furnish the historian with the required details, if they could be consulted.

If, in your Report, you could regularly print a certain number of unpublished letters and papers it would in time create a storehouse of interesting and valuable matter.

Especially, if occasionally this would include narratives of the period prior to settlement in 1783, either in French or English.

I trust that the accommodation granted for use will be ample for all purposes of storing and collecting papers.

But you have no doubt thought these matters all out, and have definite plans for your operations.

I wish you all success—as your success means the enrichment of this Province.

Yours sincerely,

JAMES BAIN.

REV. JOHN GRAY, D.D., ORILLIA, ONT.

DEAR MR. FRASER:—While congratulating you upon your appointment to the office of Provincial Archivist, as the right man in the right place, I wish to emphasize the very great importance of your office, and the wide field of labour which you are called upon to cover.

The future historians of Ontario should, through your labours, obtain ample materials for preparing reliable and interesting narratives of the progress and patient labours of the settlers, and of their successors, who are still in New Ontario, continuing the mighty conflict.

And you will find multitudes of documents in the Departments of the Provincial and Dominion Governments, as well as in many homes throughout Ontario, which will require to be preserved or copied, and so placed and arranged that there will be easy access to them.

This brief and imperfect statement of what will be required from you in connection with but a part of the duties devolving upon you, cannot but convince the most skeptical of the necessity for such an office as yours, and at the same time impress upon the intelligent members of the Legislative Assembly the need of their aid and sympathy, and the necessity of granting such a sum from the Provincial Exchequer as will enable you to perform your important duties with efficiency and success.

Hoping that you will be able to make your office what you, yourself, and your friends, hope and desire. I remain,

Most truly yours,

JOHN GRAY.

PROFESSOR L. E. HORNING, VICTORIA UNIVERSITY.

MY DEAR MR. FRASER:—As you know, I have been engaged on some bibliographical work in connection with our literature, and I assure you it is no easy matter to get information on early books and writers, or on historical matters generally. People throw away or burn old letters, old pamphlets, old account books, old minute books, old maps, etc., to make way for new books, papers, etc., which have not the value of some or of most of these old things. So, I hope you will be able to organize your work both in your own quarters as to fyling, indexing, etc., and also in regard to collecting, that you may be able to lay your hands on everything which ought to go to you.

To make your collection of use to investigators, it will be necessary to publish lists of accessions quite frequently, perhaps every quarter, and to have also a good index of these made from time to time and kept

up to date. Of course, of everything printed by the different governmental departments you will have such a list, but there ought to be a copy, or even two, of all publications in Ontario put into your charge.

With regard to your collections, you might make use of fraternal societies, "Old Boys' Associations," and "Teachers' Associations." From these latter a man or woman from each township could be interested and a systematic search made for all valuable material. Indeed, advantage might be taken of Teachers' Conventions to give instruction on the way to make collections. Then, too, there are a few Historical Societies here and there, which might be increased in number and put to work.

I feel very strongly the necessity of setting to work *at once* to rescue the fast perishing sources of our history; and *everything* is of use.

I wish you every success in the work to which you have been appointed. It will be a labour of love, I am sure, and doubtless often of disappointment; but there is no more important work to be done, as a contribution to our history in all lines of development, and I do hope to see you succeed and succeed abundantly.

Yours very sincerely,
L. E. Horning.

PROFESSOR J. SQUAIR, UNIVERSITY OF TORONTO.

Dear Mr. Fraser: The appointment of an Archivist for Ontario is something for which everyone interested in the history of our country will feel grateful. A good deal of historical material has been lost, but enough still remains scattered here and there over the Province which ought to be collected and added to the Departmental Archives. It is to be hoped that you will be able to stir up local historical societies and Old Boys' organizations to take a greater interest in all that pertains to our history. Doubtless when these societies come to know your facilities for preserving and publishing material their activity will be quickened.

Wishing you much success in your new office,
I remain, yours very truly,
J. Squair.

ON THE DEVELOPMENT OF HISTORICAL RESEARCH.

By David Reid Keys, University College, Toronto.

Edward A. Freeman, the historian of the Norman Conquest, and the most stimulating of recent Oxford Professors of History, taught with characteristic insistence that the greatest discovery of that age of discoveries, the nineteenth century, was the discovery of the historical method. Not only has this method revolutionized the study of those sciences which were formerly called historical, such as law, philosophy, literature, and theology, but the application of the method to the so-called natural sciences has produced the most remarkable development and given to the study of nature a solidarity which it never had before. In short, the whole Darwinian fabric of Evolution is based on the application of the historical method to the investigation of the facts of Biology. So intimately is the idea of evolution connected with the name of Darwin and the subject of natural science, that it will probably be a surprise to many cultured readers to learn that this idea

of studying the development of the modern from the archaic was really an application from the comparative method of modern philology, as taught by the early German masters of that science, of whom the leader was Jacob Grimm.

Let us trace the history of this historical method. Jacob Grimm got it from the great German jurist, Von Savigny, who was Grimm's Law Professor at the little University of Marburg now famed as the home of Victor, the great German phonetician. Von Savigny had derived the impulse to this historical method of study, which he applied to the subject of Roman Law, from his own old "Law Professor at the University of Goettingen," (or Göttingen) to quote from the *Anti-Jacobin*. Hugo, in turn, got his inspiration from the famous chapter on the Roman Law (44) in Gibbon's Decline and Fall. When Mr. Boffin was listening to Mr. Wegg he had no idea that the germ of the great scientific growth which produced the "Origin of Species," six years before Dickens wrote "Our Mutual Friend," was a chapter in Gibbon's book. "The world," says Emerson, "globes itself in a drop of dew." It is both interesting and comforting to find that after all not only did our English Darwin make the greatest application of the method, but our English Gibbon was its first source nearly a century before.

But, as in too many other cases, the Germans, with their greater intellectual activity, due to the existence, for centuries, of a score of universities devoted to the higher learning, were able to develop the germ in many directions long before Darwin wrote his "Origin of Species." In the case of Jacob Grimm, in particular, the importance of the study of the early forms of law, of language, of literature, of institutions, and of religion was so apparent that he found nothing too old or too trivial to be overlooked in his epoch-making investigations into the early life of the Germans. He was scoffed at for his devotion to the unimportant. He might have answered "Genius is the power of making use of trifles." His work, based on his laborious study of every little scrap of antique learning or antiquated custom marked an era. It was the real German renaissance—the rebirth of the old Teuton feeling which had been claimed in the bonds of an iron frost now loosened by the mellowing influence of this enthusiasm for the things of old. In 1806, Arnim and Brentano, prompted by Schlegel's regret that Germany had nothing like England's Percy Ballads, collected and published that great mine of literary material known as "Des Knaben Wunderhorn," "The Boy's Magic Horn." "Without it," says Paul, "German lyric poetry of the nineteenth century would have been impossible." So much for historic research in its influence upon literature.

Its influence upon life was yet greater. This research inspiring the poets with intense love of fatherland they in turn, aided by the powerful influence which the German professors have always exerted upon their ardent and enthusiastic students, brought about, first, the war of liberation, and then the intense desire for a united Fatherland, which our own generation has grown familiar with as an accomplished fact, but which forty years ago looked like a young man's vision that no old man dreamed of seeing.

While these momentous results were being brought about during the course of the last century, the ardor for historical study had led to an almost incredible activity in investigation and research. Every province in Germany, to say nothing of the various kingdoms, Grandduchies, Dukedoms, principalities and so forth, into which the old confederation was divided—each and all have their historical societies, issuing volume after volume of old records from the past, such as those which the Archivist of Ontario will from henceforth endeavor to procure. Here, in Toronto, one may read in the Canadian Institute, the historical memoirs of the Göerres Gesellschaft,

named after the Heidelberg professor mentioned, of the historical society for the Provinces of Posen, of Lower Saxony of the Steiermark (Styria), an Austrian frontier province not much larger than Lake Ontario. In the University Library there are nearly fifty publications, added to which was a recent University "Study on the Anglo-Saxon Scop," or minstrel, of which fully half are German, some linguistic, others literary, others historical, but all interested in a subject of this antiquarian nature.

The mere list of these publications would give an idea of the extent to which historical research is now being pushed in all civilized countries. Germany, the great intellectual workshop of the world, leads the van. But France spends many thousands of francs on this object, though the great collections of early days, those of Guizot and Buchon and Petitot, the last in 131 volumes, might seem to give enough material. The amount of information published in connection with the French Revolution is enough of itself to daunt the stoutest heart of any but a German student. In Italy, the home of Academies, this work is being pursued with even greater vigor. Milton and Goldsmith were attracted by these Italian academies in the seventeenth and eighteenth centuries. Every large city has its own academy, and supports it with a civic pride to which we have, unfortunately, no parallel. Let the reader pay a visit to the Canadian Institute and be convinced of the wealth of material sent out by Italy. The Archivio Giottologico, formerly edited by Ascoli, the greatest of Italian scholars, now in charge of Salvioni, his most distinguished pupil, is devoted especially to the history of the language and literature, and ranks among the best of such journals in the world. Its twenty volumes are in the University Library.

Nor are the smaller and less opulent nations behindhand in this work. Effete Spain has its Royal Academy of History publishing a great volume every year; immature Brazil has its historical annual; both Russia and Japan are actively carrying on this historical rivalry. In the northern nations of Europe, the impulse derived from Germany has grown with time, so that now there is no less devotion to the study of antiquity in Sweden and Norway than in Germany itself.

But while all these countries are liberal in their support of the work of an archivist, it is on this continent and by individual States of the Union that the most munificent treatment has been accorded to the historical student. New York, Pennsylvania, Michigan, Wisconsin, Minnesota are all showing an admirable spirit of liberality in looking after the collection and publication of the records of their past. The publications of the Wisconsin State Historical Society are a credit to the State as well as to their learned editor.

That many of these publications deal rather with Canadian history than with that of Wisconsin does not lessen our appreciation of this work, but should stir in us an ambition to do something for ourselves and at once set about collecting those materials which are still available. Every citizen of Ontario, with a due sense of patriotic pride in the past history of the Province, must feel relieved to think that Ontario is taking her place officially in the list of those States and Provinces which recognize the importance of collecting and preserving the materials for historical research.

Suggestions as to Compiling the History of a Township.

(1) A map of the Township ought to be furnished.
(2) Introductory: Origin of the Township—changes in its boundaries—brief references to features of its industries—anything special relating to its urban communities, etc.
(3) Chapter on physical features—natural history; fauna, flora, geology, etc.
(4) History of people and places, illustrated if possible by pictures of noted residents, dwelling houses, schools, churches; of beautiful landscape and bits of natural scenery.
(5) A complete list of place names with their derivation.

Sir Francis Palgrave:

> "The history of a county or of a township, if properly investigated, disinters the most important facts with regard to the general state and condition of society, giving facts instead of theories, figures instead of surmises."

SECTION OF MAP OF CLARKE TOWNSHIP.

Extract from Proclamation of 1792, forming the County of Durham.

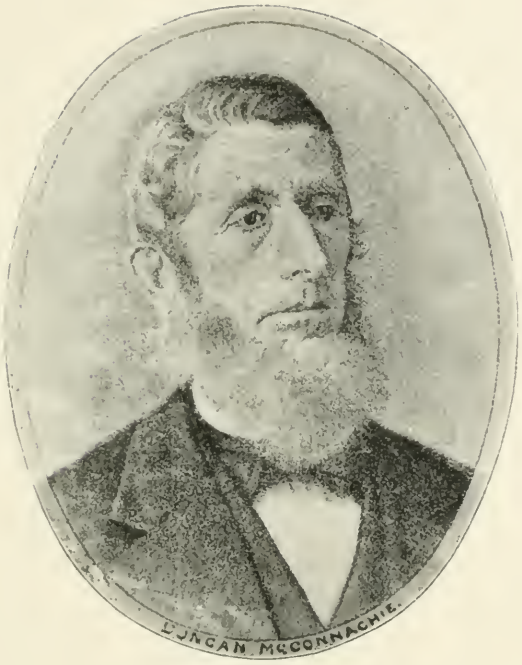
"That the thirteenth of the said counties be hereafter called by the name of the County of Durham, which County is to be bounded on the east by the westernmost line of the County of Northumberland, on the south by Lake Ontario, until it meets the westernmost point of Long Beach, thence by a line running north 16 degrees west, until it intersects the southern boundary of a tract of land belonging to the Mississauga Indians, thence along the said tract, parallel to Lake Ontario, until it meets the north-westernmost boundary of the County of Northumberland."

Notes: The County of Durham (*a*) is divided into six townships, viz: Hope (*b*) Cavan (*c*), Clarke (*d*), Manvers (*e*), Darlington (*f*), Cartwright (*g*).

The Township of Clarke was surveyed in 1797 by A. McDonell, Deputy Surveyor-General. (*a*) Named after the County of Durham, England. (*b*) After Lieutenant-Governor Henry Hope, Administrator for Governor Carleton during absence. (*c*) After the County of Cavan, Ireland. (*d*) After Major-General Alured Clarke, Lieutenant-Governor of Canada. (*e*) After Charles Pierrepoint, Earl Manvers. (*f*) After Darlington, England. (*g*) In honor of Hon. Richard Cartwright, a native of Albany, N. Y., who settled at Kingston; was grandfather of Hon. Sir Richard J. Cartwright, Minister of Trade and Commerce for Canada.

HERBERT RENWICK
A PIONEER SETTLER

See page 51



DUNCAN MACONNACHIE

LOT NO. 30, CON. 5. SETTLED IN 1836, STILL LIVING

(See page 59.)

DURHAM COUNTY: GEOLOGICAL FEATURES.*

Except for a few low outcrops of ancient shale and limestone belonging to Cambor-Silurian times in the southern part, Durham County is covered with drift deposits belonging to the very latest period of the world's history, the Pleistocene. At the close of the Ice Age, the edge of the great glacial sheet, which had covered all eastern Canada, halted in the front townships of Durham and piled up a great range of morainic hills, partly of boulder clay, often very stony, and partly kame-like with sand and gravel. These rough irregular hills crossing the country from east to west, and sending a projection as far south as Newtonville, form its most striking geographic feature.

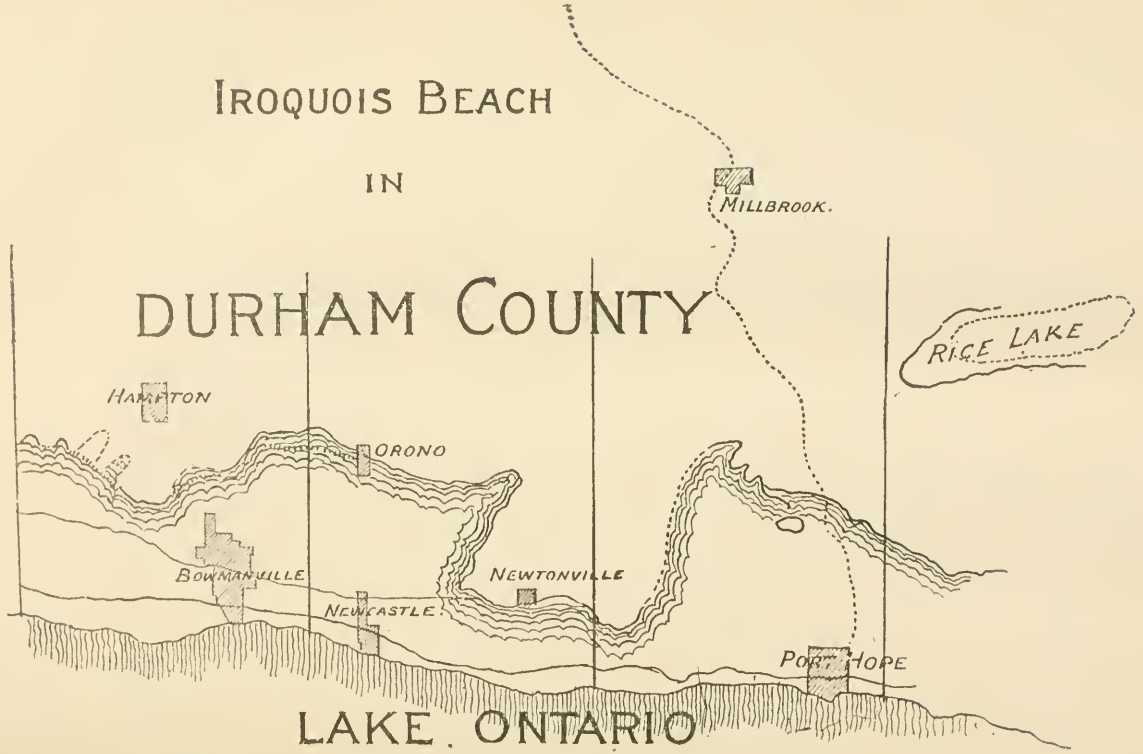
When the ice had withdrawn farther but still filled the valley of the St. Lawrence at the Thousand Islands, the basin now occupied by Lake Ontario was, of course, filled with water from Niagara River, and a larger and deeper lake than the present one, Lake Iroquois, as it has been named, covered the southern edge of the county, cutting its shore in the boulder clay hills of the old moraine and piling up beaches and gravel bars across the mouths of bays. The old beach is easily followed by its shore cliffs and gravel ridges to the north of Bowmanville and Newcastle, Orono resting on a gravel bar; but a great promontory extends some miles to the southward near Newtonville which is at the foot of the old cliff. In this part of the county, the Kingston Road runs on Iroquois gravel deposits. North of Port Hope, the shore recedes in a deep bay with a prominent island a mile or two off shore. Where the Midland Railway climbs the hill at Quay's gravel pit, the shore deposits and cliff are very well displayed.

Perhaps the most interesting feature of this old beach is the fact that it is no longer horizontal but tilts up toward the north-east at the rate of about three feet to a mile. At Quay's gravel pit its elevation above Lake Ontario is 312 feet; near Whitby, in the next county to the west, it is only 261 feet above it.

When the ice dam which blocked the north-west end of Lake Iroquois thawed away, the lake was drained, and for a time the basin may have been at the level of the Gulf of St. Lawrence, though the water remained fresh. Finally, the continued elevation toward the north-east raised the outlet and enclosed the present Lake Ontario, bringing us down to recent conditions. This may have taken place from 2,500 to 17,000 years ago, and the commencement of Lake Iroquois must probably be placed twice as far back, the beaches of old Lake Iroquois and of the present Lake Ontario requiring for their formation most of the time since Niagara Falls began to cut its canyon back from Queenston Heights.

A. P. Coleman.

* See sketch map on next page.


IROQUOIS BEACH
IN
DURHAM COUNTY
MILLBROOK.
RICE LAKE
HAMPTON
ORONO
BOWMANVILLE
NEWCASTLE
NEWTONVILLE
PORT HOPE
LAKE ONTARIO

THE SETTLEMENT OF DURHAM COUNTY.*

I realize, in undertaking to speak before Durham Old Boys about the connections of my family with Durham County, that I am probably addressing gentlemen who are far better acquainted with the facts of history connected with this county than I am. But, be this as it may, I shall take the liberty to discuss the settlement of my direct ancestors in Durham County, or, more definitely speaking, in Darlington township, as being the first to settle in that locality.

My direct ancestor, Roger Conant, who ultimately was the first settler in Durham County, lived in Massachusetts at the outbreak of the American Revolution. He, unlike his two brothers, refused to join the patriot army. He had been educated for the law, and had attended Yale University, and owned several thousand acres of land in Massachusetts and New Hampshire. Money was a scarce commodity, and for his large property Roger Conant could only get together $5,000. This he obtained in gold, and in 1777 he set out from the vicinity of Boston with his family. Their conveyance was a covered wagon drawn by two horses, and following was an ox-team drawing a cart, laden with household goods. His first stop was at Hudson River, where he seems to have remained for some time. But Governor Simcoe's offer of grants of land in Upper Canada to those who would come and occupy them hurried Roger Conant's journey. Arriving at the mouth of the Niagara River and hiring a flat scow to convey himself and his family across, he landed at Newark, then the capital of Upper Canada. There he met Governor Simcoe, who tried to persuade him to go up Yonge St. to lands on Lake Simcoe. But, not wishing to leave the shores of Lake Ontario, he refused. Following the lake shore, they at last reached the site of York, then a cluster of Indian wigwams. But he did not stop here, and continued his journey still farther east on the shore of the Lake.

It was late autumn and provision must be made for man and beast. October was upon them and winter near. They ultimately reached a spot which seemed to suit their exact convenience, and this, because it provided food both for the cattle and horses and for the settlers themselves. It was the mouth of a little creek, known as Barber's Creek, which flows into Lake Ontario about two miles east of the western county line of Durham County, and 5 miles west of Bowmanville harbour. This creek, I think, does not empty into Lake Ontario at the same place now as it did when Roger Conant settled there. It has somewhat deviated from its old course, but there still can be traced the place where it emptied into Lake Ontario when Roger Conant settled in that locality. It was a meadow, and dense marsh grass grew there, which the early settler was quick to observe would provide food for his beasts during the coming winter. And, again, this same little stream was to provide food for himself and his family also. Salmon ascended the creek in November in great numbers, and this would serve as their winter's food. Here they finally located and set about building a log cabin, the foundation of which still remains close by the waters of Lake Ontario. They brought their distaff, and were, to a certain extent, independent of the whole world for their existence. Hemp seed too they brought with them, and only last summer while visiting the spot I found growing there several stalks of the long hemp which originally they grew there.

* Read before the Durham Old Boys' Association.

It was truly a grand existence. The virgin forest around them still stood untouched by the hand of the red man, who, up to this time, had contented himself with hunting the beasts of the forest or catching the fish in the streams. The region about them was a perfect result of the creation of God, as indeed is the whole of Durham County at the present time. It was a new world, a world just to be opened to the influence of civilized man.

The remainder of the fall they spent in building their cabin and in preparing for the severe Canadian winter which they knew was inevitable. Roger Conant was a literary man, having graduated from Yale in 1765, and he brought with him some books, which, no doubt, were company for him during the long winter months. Governor Simcoe had told Roger Conant, when he saw him at Newark, that when he had fixed on a location, he was to blaze the limits of the farm on the lake shore he would like to have, and that he, the Governor, would see that he got his patents for the area so blazed. So, after the log cabin had been completed, he, in accordance with the Governor's offer, began to blaze out the land which he wished to own. But Roger Conant was content with comparatively little, and only blazed out some 800 acres altogether. It is to be regretted by myself, and indeed by all of his direct descendants, that he did not blaze out at least a township. The lots so blazed were, precisely speaking, lots 28, 29, 30, and 31 in broken front, Darlington township, Durham County. The reason he did not blaze more is undoubtedly because blazing involved considerable labour, since a straight line must be made out from blaze to blaze, and again, the early settler did not have any thought of any future value of the land thus acquired. He did not, consequently, bother blazing more than 800 acres. The blazing being completed, the settlers set about clearing away the forest, and the whole winter was spent in logging. In the following autumn they reaped the bounteous harvest which the virgin soil in its abundant fertility yielded.

But Roger Conant was not content to live like this. He had brought considerable money with him from New England, and this he proposed to use to some advantage. Furs and furs only would bring money, so with the capital which he possessed, he made his way to Montreal by canoe, and there, about 1799, had Durham boats built. They were broad-brimmed open flat boats, and strongly built for rowing or towing. These he filled with blankets, knives, ammunition and the like, to trade with the Indians for furs. With these boats he returned to Durham County and his home. He went north with his goods to trade with the Indians, to the shores of Lake Scugog in Durham County. Trading with the Indians generally began in the early morning, and the Indians were informed of the trader's presence by the firing of three guns at sundown in quick succession. Upon this signal the Indians would hasten to the trader to exchange their furs. The dealing was necessarily very slow, as an Indian will trade only one skin at a time, and the bargain concerning that skin must be fully completed before he will enter upon another deal. But having finally disposed of all his goods, Roger Conant would return to the lake shore to get another supply for trading purposes.

It was a hard life, but Roger Conant did not suffer, being a man of very remarkable physique. They generally arrived at the trading grounds in the evening, and it was necessary to wait till morning before commencing operations. Therefore, having cut some boughs for a bed, they would soon be covered with their robes and, before long, sound

asleep. It was more often the case than not that they awoke in the morning to find five or six inches of snow covering them, and they then no longer wondered why they slept so warm.

Roger Conant amassed considerable wealth in this way, both from his fur trading and from his sale of potash, which was the only other means of making money at that time. Potash then brought some $140 per barrel, and this, with the fur trading, helped to make wealth for my ancestors and others.

Maple sugar making, too, although it did not enrich the settler any, added greatly to his home comforts. The sugar in the dense woods of that time was easily obtainable, both on account of the great number of maples standing then, and also on account of the density of the woods.

But when the desire for fur trading had been satisfied, Roger Conant once more turned to his domestic duties. A small portion of the blazed area had already been cleared, but it was necessary to clear more. That which they grew upon this area was the main part of their food. There was no mill nearer than Kingston, and as taking grain this distance to be ground would involve too much time and labour, the settler sought to discover an easier method of having his wheat ground into flour. And now the ingenuity of a settler in need was brought to use. With a burnt-out stump as a mortar, and a billet of wood as a pastle, he pounded or crushed the wheat, thus producing a kind of flour. But crude as it was, it served the purpose well, and was satisfying to the wants of the early settler. Their distaff served to provide them with clothing, and altogether they lived a fairly happy and contented life. That which they grew upon this area was the main part of their food. which flowed past their door and the victims of their trusty guns, served as their chief diet, together with a kind of bread that was produced from wheat which they themselves ground up. Game there was and plenty of it. There were a great many bears about the vicinity, and the settlers often encountered them while at work. The deer also, at that time, came to the shore of Lake Ontario for water, and no doubt many of them fell a victim to the settler's rifle. Wolves were very numerous, but Conant did not suffer from them very much, since his abode was surrounded on two sides of a triangle by the lake and by the creek and he could keep a large fire burning at the other side if they became at all threatening. The Hudson's Bay boats could occasionally be seen going up or down the lake, and this helped to wear away the monotony of their secluded life.

Of the sons of Roger Conant it may be said that, although capable men, they were at a grievous disadvantage because of their lack of education. Education could not be obtained in Old Upper or Lower Canada as easily then as now. There were no schools there in fact, and had there been any, there would have been no pupils. Consequently, we find Conant's sons possessing grand physical health, but with little education. They felled the forest, and obtained from the soil the crops that in its virgin state it is always ready to yield.

Roger Conant died a very large real estate owner. This part of his possessions is duly scheduled. But of his hoard of gold no mention is made. It is strongly believed by many of his descendants that he buried it, but why he did so is a mystery. On the farm at Darlington on which he resided, a few years before his death he took a large family iron bake-kettle, and placing his gold in it, he buried it. So there is a treasure yet to be discovered by some fortunate person beneath the depth of But we have been discussing events that took place before any real set-

tlement began in Darlington, or more generally speaking, in Durham County. The Burks and the Trulls settled in Darlington soon after the Conants, and in about the same locality. These were the earliest pioneeds who settled down in the then impenetrable forest. They built log shanties with bark roofs, plastered on the inside with mud, and their only neighbors, or rather occasional callers, were Indians. They were never very troublesome, but caused considerable anxiety, being armed and equipped. But open hostilities were as a general thing avoided. They all took up land, and even at the present time there are Burks living in Darlington, who own the very lands that were originally reclaimed by their ancestors. These families are among the best and most prominent in Durham County.

Of the land which was originally possessed by Roger Conant, none is now owned by any Conant. There were four sons and two daughters in the family. Thomas Conant, my great-grandfather, was foully massacred in 1838 during the Canadian Revolution by a dispatch bearer. This accounts for the fact that we, his direct descendants, do not possess any of the original property. However, we do possess at Port Oshawa, four miles west, some of the property which was owned and occupied by David Annis, who was a brother-in-law of Roger Conant, and who came from Massachusetts with him.

The first actual settlement of Darlington took place in 1794, and from this date onward the number of settlers steadily increased. The grandeur of this part of the country no doubt attracted many. A census in 1829 shows there were 118 people in Darlington. A post-office was established there about the same year, and we already had the nucleus of a fine township.

Bowmanville, named after a man by the name of Bowman, a Montreal merchant, who at Bowmanville owned a large property, including the mill privilege, sprang into existence soon after this. It was incorporated as a village in 1853, and as a town in 1858. Now we have in Bowmanville one of the finest towns of its size in Ontario, possessing a fine harbour and many substantial residences and superb schools.

But to drive through Durham County at the present time and see the comfortable dwellings of the prosperous farmers and the well-cultivated land stretched out before us, we are apt to forget that our ancestors alone are worthy of credit for this. They found Durham County a dense and impenetrable forest covered with heavy timber, but they left it a county which is one of the finest in Ontario, both as to fertility of soil, and as to the large number of its inhabitants, direct descendants of those who, through diligent labour, opened up for us this vast and fair domain.

GORDON D. CONANT.

THE SETTLING OF THE RENWICKS IN CLARKE.*

The Renwicks, of Clarke, came to Canada in 1833. Herbert Renwick, of Beattock, the head of the family, had been a substantial yeoman of Covenanting stock and Covenanting character, dwelling near Moffat, Dumfriesshire. The social discontent of the period it was that seems to have moved him to leave his old home; and he decided to go to Canada because there, in a land where the settler might, he was told, obtain fertile acres for the asking, he expected to be able to provide for his growing family better than was possible in Scotland. So in the spring of seventy years ago he and his good wife, Sara Wightman, disposed of all their heavy furniture, packed their carpets, bedding, and clothing, their china and silver, their fire-irons and fender, the works of the family clock,—uncased and stowed like a dead thing—candlesticks, cooking utensils, saddles, and spinning-wheel; gathered about them their eight children and the two dogs; and set off to Annan, whence they crossed Solway Firth in a coal sloop to Maryport and took passage on the two-masted brig "Argus" of Newfoundland for Quebec. After an uneventful voyage of sixty-five days, the "Argus" reached Grosse Isle, and her arrival was signaled by tossing up red and white balls, doubtless in accordance with a code. The health officers at Grosse Isle seem to have been rather uncivil, and the proximity of a party of light-fingered Irish immigrants in quarantine caused the passengers of the "Argus" further inconvenience. Indeed, so averse were our proud Scots folk to occupying a portion of the same poor quarters as their fellows from the Emerald Isle, that they preferred to camp on the rocks with their outspread washing for two whole nights. After a detention of some sixty hours they proceeded to Quebec and landed there, going later to Montreal. Thence a number of the steerage passengers departed for Bytown, now Ottawa, there to embark on slow-moving Durham boats that would convey them to Lake Ontario by way of the Rideau Canal. Possibly the Renwicks' baggage accompanied them. However, as William, who was the eldest boy of the family, though as yet not seventeen, was not well at the time, his father decided to proceed westward, for on taking that direction he was determined—by the more pleasant and expeditious means of stage and steamer up the valley of the St. Lawrence.

The party at last brought up at where is now Cobourg; the house where they lodged at Hull's Corners, north of the town, yet stands in good repair. Cobourg in those days must have possessed for the remoter settlers something of the glamour of a rural metropolis. Not only was it on the stage line from Montreal to York, and in regular communication with the latter place by steamboat, but it had schools and churches and was the seat of a new Wesleyan College, founded in 1830.

Leaving their family safely ensconced at Hull's Corners, Herbert Renwick and his son William set out on foot to prospect in the country to the westward, where unoccupied farms could probably be had nearer to the lake front than in other parts, Clarke having been settled less early, it is said, than neighboring townships, owing to the more broken character of its surface. At some spot between Port Hope and Newtonville the pedestrians fell in with two clergymen sitting on a log. These gentlemen proved to be Reverend Messrs. Thornton and Proudfoot, United Presbyterian missionaries, then on their way to "congregate"

* Read before the Durham Old Boys' Association.

Port Hope, that is, to form a congregation there. By them our two wayfarers were directed to one who usually had a number of farms for sale, Mr. William McIntosh, father of Dr. McIntosh, of Newcastle. The immigrants seem to have been disillusioned by this time regarding the current methods of granting public lands to settlers. They found that there was an intermediary, the Canada Company, which shared with the labourer the generosity of nature and the Crown. However, "Beatock," as his friends used to call him, from the name of his Scottish farm, was not deterred from settling in Clarke because land there had to be bought, for he had with him ready money. The possession of coin of the realm was a considerable advantage in those days, when most people paid in kind, and "Beatock" did not fail to recognize the fact. They say that he so regularly inquired, when bargaining for a purchase, what the lowest price was for cash, that he won for himself the nickname of "Cash" Renwick. That, however, is by the way. To return to the travellers, they obeyed the directions of their new-found friends, and at length, after passing through Newtonville and Crandell's Corners, the embryonic Newcastle, they arrived at McIntosh's store and house just beyond the town line in Darlington, next to a farm afterwards owned by the then seven-year-old Walter Renwick. Mr. McIntosh, accompanied by Mr. R. Fairbairn, father of the present postmaster of Bowmanville, and others drove the home-seekers out in a wagon to see a farm in the fourth concession of Clarke. On the way, the party passed through the Butterfield settlement on the third line near the crossroads now known as Trickey's Corners. The land hereabout seems to have been owned at one time by a man named Butterfield. It had been acquired the previous spring by a little colony of English Methodists that included the Bellwoods, Middletons, Blackburns, and Hills. Mr. Bellwood invited all in to have a cup of tea, and it is significant of the lonesomeness that oppressed the heart of the leader of our little Dumfriesshire band that this simple act of hospitality roused in him a feeling of unfailing gratitude. In after years, the proximity of this little English community meant much to him and to his whole family. For the property, hundred acres in extent, that Renwick was then going out to inspect proved so satisfactory that, the sixth of September, for three hundred pounds, Upper Canada currency, it was purchased. The previous occupant was one Eleazar Baldwin, yeoman, of Clarke, who had received the deed of it from the Canada Company only nine days before, in consideration of the sum of fifty-six pounds, five shillings. The improvements on the place had, doubtless, been made by him already.

The two prospectors, after having thus selected their farm, returned to bring up the rest of their family. In Port Hope, they hired one team of horses and bought another—the first, I have heard it said, ever owned in Clarke—and all mounted wagons to go to the new home. The road was dry and good, but to the older pilgrims it must have been a gloomy way. Virgin forest clothed both sides of the track, being broken only here and there by the five, ten, or twenty-acre clearing about the log house and outbuildings of some earlier immigrant. There was no Orono then, and no road to it. At the top of the hill, just north of where Mr. Peter Stalker's house now stands, the blazed trail swerved to the north-west, crossed the creek below by the rudest of log bridges, climbed out of the little valley of the stream, and ended with the family's journey. The farm to which they had come, and to which was given the name of "Hopetown" in remembrance of the benevolent

Earl, who owned the distant Beatock, consisted of one hundred acres, as stated above, and lay at the corner of the fourth line and the first side-road west of the present highway from Newcastle to Orono. The clearing comprised two or three good-sized fields and on it were a log cabin and a frame barn. The cabin consisted of one room with an overhead loft and a "lean-to." Its fire-place was of stone, but there was a great hole in the back wall. The chimney was made of clay and sticks. Before winter the fire-place was repaired and three more rooms were built. From Baldwin, besides cows, sheep, and pigs, oxen had been purchased. With—and against—these oxen the older boys strove, and learned to plough the soil and pull the stumps. The trees with which they had to contend were maple, beech, ironwood and basswood. A very few pines grew in the neighborhood, and there were also in the swamps, I surmise, some cedars. The settlers lived, however, in a hardwood bush. And dense it was. On the farm to the east dwelt a family named Perkins, but it was months before the Renwicks were aware of their presence. Mrs. Renwick afterwards said the first smoke she perceived rising from that near-by chimney was the pleasantest sight she ever saw. But she and her older daughters can have had little time for repining. For the country housewife's duties in those days included not merely sweeping and dusting and cooking, and darning and mending, but baking, carding, spinning, knitting, weaving, tailoring, and the making of not butter only, but cheese and soap and candles and a variety of things more. Where the family got its footwear at this time I do not know. Later, it was the custom to have a cobbler call and make boots for the whole household before he departed. Out-of-doors, the men, except when tilling the soil and tending the stock, were laying low the giants of the forest, burning their carcases, and, in season, boiling their blood to sugar.

The little ones of the family and their dogs, meanwhile, enjoyed their new experiences intensely. A favorite resort for wee Walter and Elizabeth was Sabine's sawmill, off to the south of their home on the creek above mentioned. Mr. Sabine was a man of kindly disposition, and spent many a spare hour making wooden dolls for his visitors.

But before long the children found themselves under the necessity of spending a large part of each day in school. To reach the little log school-house, they had to walk two miles or so through the bush to what later became Trickey's Corners. On the south-eastern corner it was that Mr. Thompson, a Yorkshire friend of the Bellwoods, with whom he lived and at whose home he died, held sway over some twenty or thirty scholars. The dominie impressed himself upon my grand-aunt Elizabeth as a man of very superior character. The incapacity of growing age compelled him to retire from his school in 1845 or a little later.

Sunday-school was conducted in the school-house weekly by the Blackburns. At this earliest period—1833—there was no church—no Presbyterian church at any rate—for the Renwick's to attend. Soon, however, fortnightly services were begun by the Rev. John Cassie,* of Port Hope, in Newtonville. In 1837, the congregation of Newtonville obtained a pastor of its own in the person of Rev. George Lawrence, the first Presbyterian minister in that neighborhood, if not in the whole county, to receive a regular call from the people of the com-

* Rev. Dr. Gregg, in his history of the Presbyterian Church in Canada, refers to Mr. Cassie thus: "Mr. Cassie was a native of Peterhead, Aberdeenshire. He was ordained a missionary to Canada in 1834, and was inducted to the charge at Port Hope in 1835. He preached once a fortnight in the Township of Clarke.

munity. Nevertheless, according to the rules of the Church, Mr. Lawrence had first to spend a probationary year with his backwoods parishioners as a missionary. For this twelvemonth he lived with Herbert Renwick, whose house was a kind of lay-manse always. Some time between 1838 and 1841 a second congregation was established, and to this body Mr. Lawrence ministered for many years. His church was erected on the fifth line, near Mount Tom, on property belonging to Mr. Thomas Waddell. The old graveyard still exists, though unused. Before their church buildings were erected, both congregations mentioned met in convenient barns. Mr. Lawrence, it may be remarked, was a farmer as well as a pastor, and worked the property now occupied by Mr. James Hunter, of the fifth concession.

But to return to the Renwick family, on the thirtieth of September, 1835, Mr. Renwick acquired the Perkins farm next him on payment of two hundred and fifty pounds. Perkins himself had not held the title of this farm for more than a few days, though he had lived on the place longer. The former owner was George Ball, Esq., of Niagara, who disposed of his property to Perkins for a fifth of what the latter received for it. On this new farm, which was named "Rosebank," was constructed the clapboard house that yet stands at Renwick's Corners, on the road to Orono.

Soon after the removal thither came a time of anxiety, the period of Mackenzie's uprising. William Renwick, as member of a Port Hope squadron of cavalry, was called out for service; and as every seventh man capable of bearing arms was being drafted, it appeared as if the next son, John, might have to turn out too. He and six others, however, had their names withdrawn from the ballot by hiring a man to go instead of whichever of them the lot might have fallen upon.

Every man in those days, I believe, had to join the militia, and on one day each summer all the men of Clarke would muster for drill under Captain Allan Wilmot. Nobody seems to have known much about soldiering however, and "training day" was an occasion rather of merrymaking than of service.

Thus the years moved on, bringing increasing prosperity with advancing age. In 1841, William Renwick was married to Catherine Gairdner, a Lanarkshire lass, and moved into a new house—the one still standing—at "Hopetown." This house—also sheeted with clapboards—was not finished at the time of the nuptials, and the bridal pair spent their honeymoon in a neat log cottage often used by other young couples for a like purpose. This cottage was built nearer Orono then the "Rosebank" house, probably by Mr. Ed. Billings, for his son.

The year of the marriage of the youngest member of the family, Elizabeth, to the late Edmund MacNachtan, of Newcastle and Cobourg, was signalized by the introduction of a new element of pleasure into the lives of the men of the neighbourhood. Where are Scotsmen, water, and winter, there is curling. In 1850 Mr. John Dickson, grandfather of Mr. W. B. McMurrich, of Toronto, produced a pair of stones. On the model of these hardwood blocks were turned and the brooms were soon swinging merrily on Sabine's pond. Later, curling was also enjoyed higher up the stream across the Orono-Newcastle road on Trickey's pond, evidences of the existence of which may still be seen beside the spot where that famous scion of Vulcan is fabled with hammer and lathe to have made everything under the sun. Even after this pond was let away and the smith had kindled his fire by the next road south, bonspiels were still held down at Bond Head.

But such were the sports of the younger generation, whose story I do not mean here to record. The aged Herbert Renwick found a less arduous, if equally exciting, pleasure in long-winded and strenuous religious discussions in-doors with "Preacher" Hill, of the third. He passed away in August, 1869, aged 89; his wife had died in 1857, aged 70.

A. Edwin Hamilton.

A NONOGENARIAN SETTLER.

A fine example of the successful settler and of longivity also, is Mr. Duncan Maconnachie, the esteemed veteran of Bowmanville. As the name implies, Mr. Maconnachie is of Highland Scottish descent, and ninety-two years ago he was born in the parish of Killean, Cantyre, Argyllshire, Scotland. His father, a native of the same parish, was Mr. Peter Maconnachie, and his mother's name was Mary MacNiven. The name is a variant of MacDhonnachaidh, or Robertson, and is one of the most ancient in the Scottish catalogue. The Argyllshire Maconnachies appreciated their ancient lineage, and the family reputation was that they did their utmost to sustain its best traditions. Peter Maconnachie, was a large farmer in Ayrshire, a noted breeder of pure stock for those early days, and was successful with Clydesdales, cattle and sheep, finding the local markets of Tarbert, Campbelltown, and Lochgilphead good businses centres, while Greenock and Glasgow were not beyond reach of the more important sales and purchases. Thus prosperity was wooed and won, but the family, now numbering four sons and five daughters, must be provided for, and the news from Canada, or from America, as all the country beyond the Atlantic was then, as now, generally spoken of, promised glittering fortunes to all comers. So Duncan Maconnachie left the shores of Cantyre for those of Canada, and in 1835 followed in the wake of fellow-countrymen who had settled on the Georgian Bay. There is not much to be said of the voyage. It was like most of the other voyages at that time—a stout ship and a five to six weeks' sail; accommodation fair, victuals eatable, courage high, and hope triumphant. Yet, looking back on that voyage, it was emblematic of much that has passed over the stage of life in the many years since the good ship buffeted the waves and sailed safely to port. But on these moods and memoirs this is not the place to dilate. The mind turns to them in old age and loves to linger over them:—

"Time but the impression deeper makes
As streams their channels deeper wear."

The forms do not grow shadowy, nor the figures dim, and in his ninety-third year Duncan Maconnachie's vision of the scenes of childhood is as clear as it was fifty years ago, and they are more impressive now than then. There was the sacred family circle, the eident, diligent father, the tender, thrifty mother; the Highland hospitality shared by friend and neighbour; the school at the clachan, the venerable minister of the Auld Kirk, with echoes of MacLeod, McBride, and other great divines of those days. And the parish church! one of the oldest in the land, storied with tradition, romantic as to situation and surroundings—who

could come under its spell in youth and forget it in old age? The friends of childhood dead in the body live in the memory, and the feelings are refreshed by thoughts of them and their associations. But there is another chapter in the veteran's life which is read and re-read again. In contrast to the Old Land there is the New; and who that has wielded the pioneer's axe and laid the Lords of the Forest low, can forget the part he bore in rescuing a homestead from the wilds and reducing nature to the great subjection of man? So with our subject. No time in his life yielded more genuine happiness to him than when acre after acre was being added to his farm and the peace of a good conscience rested upon his arduous labours.

At the Georgian Bay settlement Mr. Maconnachie remained during 1835, and then settled in 1836 in the Township of Clarke, Durham County. He purchased 400 acres of land, and resided on lot 30, concession 5, naming his farm "Glenelg." That was sixty-nine years ago, when the country had to be opened up. The building of the dwelling-house, the clearing of the land, the statute labour, the grinding of the wheat into flour, the domestic duties, the marketing, etc., may be passed over; they were much the same as those which made up the average experience. Duncan Maconnachie was a strong man, and strength was required for the work of the day. He was an enterprising man, and pioneer ingenuity and resource were necessary. Cattle had to be cared for, wolves to be guarded against, roads to be constructed, and hard work to be endured; but it was all in the day's darg, and was encountered cheerfully and overcome successfully. He helped to open all the roads from Trickey's Corners to north of Orono. In 1836, when he took up his land, he had only one neighbour in Orono, but it was not long after when settlers streamed in, and a flourishing neighbourhood was established. In 1837 he met with a severe affliction in the death of his brother Archibald, who was killed by a falling tree in the process of the clearing. As the land was cleared, Mr. Maconnachie widened the scope of his labours, and went in for the breeding of thoroughbred horses, especially the Clydesdale blood, and became a leading exhibitor at the Fairs without a break for thirty years. It is an interesting fact that he exhibited at the first Provincial fair held in Ontario. At these Expositions he was very fairly successful in winning honours.

Twice was he married: first, to Christina Wilkinson, in 1851, with issue three children; second, to Mary Macneil, in 1861, who is still living, issue five children; in all five sons and three daughters.

Duncan Maconnachie, as might have been expected from one brought up under the shadow of Killean, is a devoted Presbyterian of the old school, and still holds by the principle of the Established Church of Scotland as a State Church. He has not taken warmly to voluntaryism, but his own kindly disposition and broad-mindedness have saved him from the narrowness of sectarianism, and he finds the better, not the worse, element in systems whose foundations he cannot personally accept.

A Scot of the old school also is he; keen in his appreciation of the Gospel, the history, the songs, and the customs of the land in which he was born, he has derived pleasure from them and revivified his mind at their fountain. He is the grand old man of Clarke township. Long may his bow abide in its strength. J. S. M.

DURHAM OLD BOYS' ASSOCIATION.

Historical Committee's Circular.

At a meeting of the "Durham Old Boys' Association" of Toronto, held on June 10th, 1901, a Committee was appointed to collect material relating to the history of the County of Durham, Ontario. The Committee having met and organized, it was decided to issue a circular to be sent to persons residing in the county and elsewhere asking for information regarding the subject. The Committee desires information regarding all parts of the county on the points contained in the following list, and on any other topics which may seem interesting or important to those receiving this circular. The Committee will naturally appreciate most highly that which refers to the earliest period of the history of the county, but it will also be grateful for information regarding recent events. It desires to cover the whole history of the county down to the present year.

If any one has documentary material or portraits, which are too valuable or bulky to be forwarded, the Committee would deem it a kindness to be informed where such material may be seen. If valuable material is entrusted to the Committee, it will be put in a place of permanent safety or returned to the owner as he may desire.

The Committee desires the co-operation of all in this important matter, and ventures to hope that it will find diligent correspondents in all parts of the county, who will assume the duty of gathering information and historical material. It would suggest that gatherings be held, to talk over the doings of former days, and that the oldest inhabitants be invited to contribute from their recollections.

List of Topics.

Documentary Material.

Diaries, account books, letters, deeds, leases, records of churches, schools, councils, societies, lodges, etc., old handbills, copies of old newspapers, particularly such as are extinct; books, pamphets, etc., written in the county, particularly such as refer to the county; maps; portraits of early settlers, of important public men, etc.

Aborigines.

Indian villages, tools, products, burial places, relics, etc.

Earliest White Inhabitants.

Where born; when they came and by what route; first white children born; oldest persons now alive, etc.

Anecdotes.

Recitals of tragic, romantic, or amusing events.

Physical Features of County.

Streams, ponds, etc., that have dried up; deer licks; beaver meadows, etc.

Flora and Fauna.

Floral trees, shrubs, etc., found by settlers; other wild plants, such as grasses, berries, flowers, etc.; wild animals (mention wild animals still existing); use made of the trees, etc.

Buildings.

First houses, barns, churches, etc.; changes in these in form, material, etc.; oldest buildings still standing, etc.

Furniture and Clothing.

Material, etc., of earliest kinds; where made, etc.

Implements.
Tools, machines, vehicles, etc.

Products.
Grains, grasses, fruits, roots, domestic animals, etc.; breeders, etc.

Trading.
Merchants, produce dealers, etc.

Industries.
Saw mills; asheries; flour mills; distilleries; tanneries; brickyards; carding mills; looms; machine shops: foundries; blacksmith shops; cheese factories, etc.

Roads.
Corduroys; bridges; gravel roads; railroads, etc.; statute labour; "good roads" movements, etc.

Professional Men.
Clergymen; teachers; lawyers; physicians; surveyors, etc.

Churches.
When organized; dates of disappearance if extinct; lists of pastors, secretaries, etc.; endowments; revenues; stipends; burying grounds; forms of worship; Sunday Schools; young people's societies; prayer meetings; revivals; soirées; choirs; music, etc.

Schools.
Earliest schools; organization of sections; trustees; teachers; pupils; school meetings; societies such as spelling, debating, and singing schools: school buildings, furniture, etc.; games of children, etc.

Municipal Councils.
Town meetings; organization of townships, villages, towns, etc.; list of officials; elections; revenues; expenditures, etc.

Politics.
Elections (including caucus, nominations, etc.); changes in ridings, lists of members, etc.

Militia.
Effect of war of 1812; uprising of 1837;Fenian raid of 1866; North-West rebellions of 1869-70 and 1885; training day; drill sheds; volunteer companies, etc.

Societies.
Freemasons; Orangemen; Sons of Temperance, etc.; when organized; when defunct, if extinct; meeting places; business; programmes; public entertainments; agricultural societies (shows, ploughing matches, etc.)

Amusements.
Parties: "bees"; raisings; tea-meetings; picnics; celebrations; holidays; games; singing; music; dancing, etc.

Servants.

Habits of People.
Working; recreation; eating: drinking; use of alcohol, tobacco, etc.; curious customs; superstitions, etc.
Wages; duties; relations with masters; manner of living; length of engagements, etc.

Correspondents are requested when furnishing information on any of the foregoing topics, to be as precise as possible in giving names of persons and in reporting the time and place of events. They are also requested not to confine themselves to noting the origins of institutions, industries, etc., but to continue their descriptions down to the present or to the termination of the matters of which they treat.

INDEX.

	PAGE.
Accession Lists	42
Acknowledgements	31
Administration of Criminal Justice Accounts	17
Agricultural and Arts Association	9
Agricultural College and Experimental Farm, Guelph	20
Aitkin, A.	21
America	59
American Revolution	51
Anderson, W. N.	18
Annis, D.	54
Archives and History	38
" Canadian	EE, CZ
" Department of	38
" Dominion	34
" Guide to, of U. S.	38
" of Oregon	38
" of Paris	41
" Provincial	8, 34
Archivist of Ontario	45
"Argus," The Brig	55
Argyllshire	59
Arnim and Brentano	43
Ascoli	45
Askin Papers, The	41
Atlantic, The	59
Bain, Dr. James	41
Baldwin, E.	56
Baldwin, Hon. R.	30
Ball, George	58
Barber's Creek	51
Bastedo, S. T.	29
Beattock	55, 57
Bellwoods, The	56
Bertram, J.	27
Bigot, F.	10
Billings, Ed.	58
Blackburns, The	56, 57
Blue, Arch	25
Board of Agriculture	20
Bond Head	58
Boston	51
Boundary Lines	23, 38
Bouquet Papers	40
Bouthillier, Tancred	23
Bowman	54
Bowmanville	49, 54, 56, 59
Bowmanville Harbor	51
Boyd, D. G.	26

PAGE.
Boyle, David 36, 39
Brazil 45
Bridges 27
Brodhead and O'Callaghan 40
Bryce, Dr. P. H. 16
Brymner, D. 8, 11
Buchon 45
Buckland, G. 19
Bureau of Agriculture 19
" Colonization 27
" Forestry 26
" Industries 20
" Mines 24
Burks, The 53
Burwash, Rev. Chancellor N. 35
Butterfield 56
Bytown 55

Cameron, K. 22
Cameron, Hon. M. C. 22
Campbell, Hon. Alex. 22
Campbell, A. W. 28
Campbelltown 59
Canada Land Company, Land Grants 23, 24, 30, 56
" Lower 13, 53
" Upper 13, 22, 51, 53
" " Currency 56
Canadian Institute 31
Canals, Construction of 10
Cantyre 59
Capreol, J. L., K.C. 14
Carleton, Gov. 48
Carling, Hon. J. 19, 20, 28
Carnegie Institution, The 38
Carter, W. E. H. 25
Cartwright, J. R., K.C. 14
" Hon. Sir Richard J. 48
" Hon. Richard 48
" Township of 48
Cassie, Rev. John 57
Cauchon, Hon. J. 22
Cavan, Township of 48
Caven, Rev. Principal Wm. 35
Charlevoix 37, 40
Chewett, Wm. 20, 21
Clark, Rev. Professor Wm. 35
Clarke, Major-General Alured 48
Clarke, Township of 48, 56, 60
Clarke, Township Section of Map of 47
Cobourg 55, 58
Coleman, Professor A. P. 49
Colonial Office Records 41
Commissions for Civil Service Officers 16
Communal Life of Early Ontario 40

PAGE.
Conant, G. D. 54
Conant, Roger 51, 52, 53, 54
Conant, Thomas 54
Correspondence Générale 41
Coues, Elliott 22
Coyne, James H. ..... 9, 35, 38, 39.
Crandell's Corners 56
Crewe, H. S. 16
Crooks, Hon. A. D. 15, 18
Cruikshank, Ernest 9, 41
Currie, J. Allister 40

Dalton, R. G. 15
Darlington, Township of 48, 51, 52, 53, 54
Darwin 41, 45
Davidson, Hon. J. 21
Davies, Hon. Sir L. H. 29
Davis, Hon. E. J. 22
De Kalm 37, 41
Department of Agriculture 19
Department of Agriculture Bureau of Industries 20
Department of Agriculture, Agricultural College and Experimental Farm 20
Department of The Attorney-General 14, 15
Department of The Attorney-General, Branches Under 15, 16
Department of The Attorney-General, Officers 15
Department of Crown Lands 20, 38
Department of Crown Lands, Commissioners of 21
Department of Crown Lands, Assistant Commissioner of 22
Department of Crown Lands, Surveys Branch 22
Department of Crown Lands, Patents Branch 22
Department of Crown Lands, Bureau of Mines 23
Department of Crown Lands, Bureau of Forestry 26
Department of Crown Lands, Bureau of Colonization 27
Department of Education 30
Department of The Provincial Secretary 16
Department of The Provincial Secretary, Registrar 16
Department of The Provincial Secretary, Registrar-General 17
Department of Public Works 27
Department of Public Works, Highways Branch 28
Department of Public Works, Bureau of Labor 28
Department of Public Works, Fisheries 28, 29, 30
Department of The Treasurer 18
Department of The Treasurer, The Succession Duty Office 19
Des Knaben Wunderhorn 44
Detroit 20
Detroit Land Boards 37
Dickson, J. 58
Documentary Histories 37
Documentary History of New York 41
Documents, Copying 42
Documents, Custody of 35
Documents, Preservation of 35, 42
Dollier de Casson 37
Domesday Books 23

PAGE.
Dorion, Hon. A. A. 22
Draper, Hon. W. H. 14
Drury, Hon. Chas. 20
Dumfriesshire 55, 56
Durham Boats 51, 55
Durham, County of 48, 49, 51, 52, 53, 54, 60
Durham Old Boys' Association 11, 51, 61
Dymond, Allan M., K.C. 15

Edwards, J. P. 28
Edwards, Wm. 19, 28
Ellis, Dr. W. H. 19
Emerald Isle, The 55
Europe 45
Executive Council, The 13

Fairbairn, R. 56
Fairbairn, R. P. 28
Fisheries Act 29
Fisheries, Department of 28, 30
Fisheries, Jurisdiction 28, 29
Forts, Early 23
Ford, Francis 19
France 14, 45
Fraser, Hon. C. F. 27, 29
Fredericton, Burning of Public Buildings 8
Freeman, E. A. 44
French Régime in Wisconsin 41
Frey, Philip R. 20

Galinee and Dollier de Casson 38, 39, 40
Gairdner, Catherine 58
Garrow, Hon. Mr. Justice 11
Geological Survey of Canada 24, 25
Germany 45
Gesellschaft 45
Georgian Bay 59, 60
Gibbon 44
Gibson, Hon. J. M., K.C. 15, 22
Gibson, T. W. 25
Glasgow 59
Glenelg 60
Glockling, R. 28
Goldsmith 45
Gray, Rev. Dr. John 42, 43
Great Britain 8, 13, 38
Greenock 59
Greer, W. 14
Gregg, Rev. Dr. Wm. 57
Grimm, Jacob 44
Guizot 45
Guthrie, Donald, K.C. 14

Haldimand Papers 41
Hamilton, A. E. 59

PAGE.

Harcourt, Hon. R. 18
Hardy, Hon. A. S. 15, 22, 26, 29, 30
Harty, Hon. Wm. 27
Heakes, F. R. 27
Hennepin 34
Hills, The 56
Historical MSS. Commission 34
Historical Records, Commission 38
Historical Societies: Michigan 39
Historical Societies: Mississippi 38
Historical Societies: Ontario 37, 38, 39
Historical Societies: Oregon 38
Historical Societies: Wisconsin 41
Historical Work in Michigan and Wisconsin 37
History, Aboriginal, Discovery and Exploration 37
History, Early, and Topography 37
Hodgins, J. George, LL.D., O.M.I. 30
Holland, S. 20
Hope, Lieutenant-Governor Henry 48
Hope, Township of 48
Hopetown 56, 57
Horning, Professor L. E. 43
Hudson River 51
Hudson's Bay 22
Hull's Corners 55
Hunter, James 58
Hunter, J. H., K.C. 14
Hurd, S. P. 21

Immigration 27
Iroquois Lake 49
Italy 45

James, C. C., M.A. 20, 40
Japan 45
Jarvis, W. 30
Jesuit Relations, The 41
Johnston, T. H. 22
Johnston, E. F. B., K.C. 15
Joliet 37
Jones, C. S. 23
Journals, David Thompson's 23
Journals, Henry's and Thompson's 23

Kelso, J. J. 14, 15
Keys, Prof. D. R. 31, 43
Killean 59, 60
King's College, Land Grants 22, 23
Kingsford, William 7
Kingston 53
Kingston Road 49
Kirkpatrick, G. B. 22
Kirkwood, Alex. 26
Laing, J. B. 14, 58
Lanarkshire 55

PAGE.
Land Board, Certificates 23
Land Board, Detroit 37, 38
Land Board, Records 37, 38
Lands Fiat and Warrant Books 23
Lands Militia Grants of Warrants 23
Lands Discharged Troops 23
Lands to United Empire Loyalists 23
Latchford, Hon. F. R. 27
Lawrence, Rev. Geo. 57
Law Society of U. C. 31
Lafitau 37
La Harpe 41
Lahontan 37
La Potherie 41
La Salle 37
Leases and Deeds relating to public lands 16
Leases, Mining 16, 23, 41
Legislative Assembly 12
Legislative Library 12
Legislature of Upper Canada (first) 39
Leland, W. C. 38
Letters Patent, incorporating companies 16
Liquor License Branch 17
Lochgilphead 59
Locks and Dams 27
Long Beach 48
Lumsden, G. E. 16

Macaulay, J. 21
MacDhonnachaidh 59
Macdonald, Hon. J. S. 15
Macintosh, H. F. 30
MacKenzie, Hon. A. 18
MacLaurin, E. A. 18
MacLeod, Rev. Dr. N. 59
MacNachtan, Ed. 58
MacNeil, Mary 60
Maconnachie, Duncan 59, 60
Maconnachie, Peter 59
Maconnachie, Archibald 60
McBride, Rev. Peter 59
McDonald, J. 20
McDonald, H. 20
McDonell, A. 48
McDougall, A. 19
McDougall, Hon. W. 21
McIntosh, Dr. 56
McIntosh, Wm. 56
McKellar, Hon. A. 27
McMurrich, W. B. 58
McNiff, P. 20
McNiven, Mary 59
McWilliams, J. B. 26
Manvers, Earl 48
Manvers, Township of 48

PAGE

Maps 12
Maps, Geological, of Ontario 21, 25
Maps, Geological, of Iroquois Beach 50
Maps, Public Works 27
Maps, Thompson's 22
Maps, Townships 23
Maps, Section of Clarke Township 17
Marburg 44
Maryport 55
Maseres, Francis 13
Massachusetts 51
Mechanics' Institutes 19, 20
Michigan 45
Michigan, Pioneer and Historical Society 39
Miller, W. G. 25
Milton 45
Mineral Resources of Ontario 23, 25
Minnesota 45
Mississauga Indians 48
Moffat 55
Montreal 51, 55
Montreal House of Assembly, Burning of 8
Morean St. Méry 41
Morrin, Hon. A. N. 21
Mount Tom 58
Mowat, Hon. Sir Oliver 15, 30
Mulvey, T., K.C. 16
Municipal Records 40, 41
Murray, J. W. 14

Neglected and Dependent Children of Ontario 16
Newark 51, 52
New England 52
Newcastle 49, 56, 58
Newfoundland 55
New Hampshire 51
Newtonville 49, 56, 57
New York 45
Niagara 20, 58
Niagara Falls 49
Niagara River 19, 51
Northern Ontario 24
Northumberland, County of 48
Norway 45
Nova Scotia 8

O'Callaghan 41
"Old Boys" Associations 11, 43
Ontario Historical Society 38, 39
Ontario, Lake 45, 48, 49, 51, 53, 55
Ontario, Official Papers 41
Ontario, Province of 11
Ontario Publications, Copies of 43
Ontario, Society of Arts 19

PAGE.
Oregon Historical Society 38
Orono 49, 56, 57, 58, 60
Osgoode Hall 14, 31, 38
Oshawa, Port of 54
Ottawa 55

Palgrave, Sir Francis 46
Papineau, Hon. D. B. 21
Pardee, Hon. T. B. 22
Parke, T. 21
Patents Branch 23
Patents, Crown Lands 16, 22
Patents, Free Grant Lands 22
Patents, Lands 22
Patents, Mining Lands 22
Pattullo, G. R. 40
Pennsylvania 45
Perkins, The 57
Perrot 41
Peterhead 57
Petitot 45
Phipps, R. W. 26
Pierrepont, Chas. 48
Piers and Booms 27
Pioneer and Historical Association 36
Pioneer Memorandum of Work 36
Pioneers, Reminiscences of 37
Port Hope 49, 55, 58
Posen 45
Pouchot 37, 39
Powell, Hon. W. D. 30
Practical Science, School of 19, 20
Price, Hon. J. H. 21
Proclamation, County of Durham 48
Proudfoot, Rev. Mr. 55
Provincial Board of Health 17
Provincial Fair, The First 60
Public Buildings 27
Public Library, Toronto 19, 30

Quays 49
Quarter Sessions 12
Quebec 55
Quebec Court House, Burning of 8
Quebec Customs House 8
Quebec, Government of 8
Quebec Province 13, 20
Queenston Heights 49

Railways, Construction of 11
Rathbun, E. W. 26
Records of Land Grants:
Records of Immigrants 23
Records of Soldiers Discharged 23
Renwick, Elizabeth 57, 58

PAGE.
Renwick, Herbert 55, 58, 59
Renwick, John 58
Renwick, Mrs. 57
Renwick, Walter 53, 54, 56, 57
Renwick, Wm. 55, 56, 58
Renwick's Corners 58
Reports, Government, printed 32
Reserve Dams 27
Reserves, Forest, Eastern, Sibley, Temagami 26
Reserves, Indian 22
Reserves, Military 22
Richards, Hon. S. 22
Rideau Canal 55
Ridout, T. 21
Roads, Colonization 27
Roads, Dundas Street, Garafraxa, Huron 22
Roads, Kingston, Penetanguishene, Talbot 22
Roads, Toronto and Sydenham (Owen Sound) 22
Roads Yonge Street 22
Robertson 59
Robinson Hon. P. 21
Rogers, J. E. 14
Rolph, Hon. J. 21
Rosebank 58
Ross, Hon. A. M. 18
Ross, Hon. Geo. W. 18, 27
Russell, A. 22
Russia 45

Sabine, Mr. 57
Sagard 37, 38
Salvioni 45
Saunders, E. 17
Schlegel 44
Scotland 55, 59
Scott, J. G., K.C. 15
Scott, Hon. R. W. 22
Scugog, Lake 52
Secretary of State Department, Ottawa 11
Settlements, Indian 22
Sherwood, Hon. G. 21
Shortt, Professor Adam 33
Sicotte, Hon. L. V. 21
Simcoe, Governor 51, 52
Simcoe, Lake 51
Smith, D. W. 21, 30
Smith, H. 27
Solway, Firth 55
Southworth, T. 26, 27
Spain 45
Spence, D. 19, 27
Squair, Professor John 11, 13
Stalker, P. 56
Suckling, George 13
Sullivan, Hon. R. B. 21

PAGE.
Sweden 45
Systematic Search for Material 43
St. Lawrence 49, 55
St. Michael's Palace 30

Tache, Hon. E. P. 21
Tarbert 59
Teachers' Associations 43
Teachers' Conventions 43
Technology, School of 19, 20
The Carnegie Institution 38
The Ontario Historical Society 38, 39, 40
The Thousand Islands 49
Thompson, David 22
Thompson, Mr. 57
Thornton, Rev. Mr. 56
Thwaites, R. G. 41
Timber Slides 27
Title Deeds 29
Toronto 45
Toronto Library 30
Totten, H. 18
Townships, Surveys of 22
Tricky's Corners 56, 57, 60
Tricky's Pond 58
Trulls, The 54
Tully, Kivas 27

United Empire Loyalists Lists of 23
United Empire Loyalists, Settlements 39
University of Toronto 20, 31
Ussher, J. F. C. 16

VanKoughnet, Hon. P. M. M. S. 21
Van Tyne, Dr. C. H. 38
Vital Statistics 16
Von Savigny 44

Waddell, Thomas 58
Warrants, Records of 16
Wesleyan College 55
Whitby 49
White, Aubrey 22
Wightman, Sara 55
Wilkinson, Christina 60
Wilmot, Capt. Allan 58
Wisconsin 45
Wisconsin, Historical Society of 41
Wrong, Profesor G. M. 33
Wood, Hon. E. B. 18
Wood, Hon. S. C. 18
Wyatt, C. B. 21

Yale University 51
York 51, 55
Young, Prof. F. H. 38
Young, Hon. J. 18

Order-in-Council

APPROVING OF

PAPER CONTRACT

For the Five Years

1904-1908

PRINTED BY ORDER OF
THE LEGISLATIVE ASSEMBLY OF ONTARIO

TORONTO:
Printed and Published by L. K. CAMERON,
Printer to the King's Most Excellent Majesty.
1904.

TORONTO:

WARWICK BROS. & RUTTER, LIMITED PRINTERS.

COPY.

Copy of an Order-in-Council approved by His Honour the Lieutenant-Governor advising that the tender of the "Riordon Paper Mills, Limited," for the supply of paper to the Government for the ensuing five years be accepted.

(Signed) J. R. STRATTON,
Provincial Secretary.

PROVINCIAL SECRETARY'S OFFICE,
TORONTO, January, 1904.

COPY OF AN ORDER-IN-COUNCIL APPROVED BY HIS HONOUR THE LIEUTENANT-GOVERNOR, THE 6TH DAY OF JANUARY, A.D., 1904.

Upon consideration of the report of the King's Printer, dated 6th January, 1904, and upon the recommendation of the Honourable the Treasurer, the Committee of Council advise that the tender of "The Riordon Paper Mills, Limited," for the supply of paper to the Government for the ensuing five years be accepted.

Certified.

(Signed) J. LONSDALE CAPREOL,
Asst. Clerk Executive Council.

(Signed) Wm. Mortimer Clark.

This Agreement made on the 2nd day of January, in the Year of Our Lord One thousand nine hundred and four, between The Riordan Paper Mills, Limited, of the Village of Merritton, in the County of Lincoln, of the First Part, and His Majesty the King, of the Second Part.

Witnesseth, that the said parties of the First Part have agreed and do hereby agree with His Majesty the King (represented in this behalf by the Government of the Province of Ontario) and his successors, to furnish all the supply of printing paper required by the said Government of the Province of Ontario, of the kinds mentioned in the annexed advertisement, specifications, and report of the King's Printer, at the places and at the times and within the periods and upon the terms and conditions therein specified, for and during the space and term of five years to be computed from the 2nd day of January, One thousand nine hundred and four, and to be paid for at the rates and at the times also set forth in the said specification, advertisement and report.

And the said parties of the First Part agree in all things to conform to, fulfil and abide by the said specifications, advertisement and report, to the full and entire satisfaction of the King's Printer of Ontario for the time being.

Provided always and it is hereby agreed that the party of the Second Part shall have the right to use, during the term of this contract, such quantities of either kind of samples of paper in the said specification, advertisement and report mentioned and set forth as the said party may require and upon the terms therein specified.

And it is hereby further agreed that this contract is subject to ratification by the vote of the Legislative Assembly of Ontario, and that the same and everything therein contained shall become void and of no effect unless the same be approved by resolutions of the Legislative Assembly of Ontario at its next session.

In witness whereof the said parties of the First Part have hereunto set their corporate seal at the hand of the President and Secretary of the Company the day and year first above written, the Lieutenant-Governor of Ontario has also executed the same under the Seal of the said province.

Signed, Sealed and Delivered in the presence of } (Signed) C. Riordan,

President.

(Signed) Geo. E. Challes.
(as to signature of C. Riordan. Pres't)

(Signed) Carl Riordan.
Sec'ty-Treas.

John A. Marquit,
(as to signature of Carl Riordan.)

Know all men by these Presents, that we, W. J. Douglas, of the City of Toronto, Manager of the Mail and Empire Newspaper, and John F. Ellis, of the same place, member of the firm of Barber-Ellis Company, are severally held and firmly bound to our Sovereign the King and His Successors, each in the separate sum of One Thousand Dollars of lawful money of Canada to be paid unto His Majesty the King and His Successors, for which several payments well and truly to be made to His Majesty we each bind ourselves (each for his own sum and not for each other) our several heirs, executors and administrators firmly by these presents.

Sealed with our seals, and dated the 2nd day of January, in the year of Our Lord One Thousand Nine Hundred and Four.

Whereas the Riordan Paper Mills, Limited, have contracted to furnish the Government of Ontario with printing paper in accordance with the terms of the agreement and specifications hereunto annexed.

Now, the conditions of the obligation are such, that if the said Riordan Paper Mills, Limited, shall well and truly perform the said contract then this obligation to be void; otherwise to remain in force and virtue.

Signed, Sealed and delivered in the presence of (Sgd.) W. J. Douglas. [L.S.]

(Signed) Geo. E. Challes. (Sgd.) Jno. F. Ellis. [L.S.]

Toronto, Jan. 6th, 1904.

Dear Sir:—

I beg leave to make the following report on Tenders for Government Printing Paper called for, as per your letter of instruction under date of November 6, 1903, and advertisments in the Toronto Daily Globe and Star once a week since that date.

I have carefully examined all the samples submitted and would recommend that the samples submitted by the "Riordan Paper Mills, Limited," marked "L" at $2.85 per ream, be used in printing the Statutes and Reports, as it is a high grade of paper and superior to that now used for that purpose.

I would also recommend samples marked "C" at $2.70 per ream, for ordinary work such as Bills, etc., and samples marked "N" at $1.95 for Ontario Gazette as best suited to the purpose.

The other samples submitted by the Riordan Paper Mills, Limited, are of very superior make and extra good value, and would recommend sample marked "D" at $3.02 per ream as well suited for Reports containing photo engravings and other illustrations.

A careful computation of the figures in this contract shows a saving of about $1,500 per year over last year's prices or in a five years' contract (or possibly, in view of an increasing number of reports issued) of between seven or eight thousand dollars.

All of which is respectfully submitted.

(Signed) L. K. Cameron,
King's Printer.

Hon. G. W. Ross,
Premier Ontario.

HAWKESBURY, ONT., December 18, 1903.

L. K. CAMERON, Esq.,

King's Printer, Parliament Buildings,

Toronto, Ont.

DEAR SIR.—I beg to tender for the supply of paper required by the Government of the Province of Ontario for five years, commencing January, 1904. The samples as per schedule A herewith enclosed are for quality only. The prices are made upon a basis of 27x41—55 pounds per ream, and 25½x30—56 pounds. For sureties I would submit Mr. W. J. Douglas and Mr. John F. Ellis of the City of Toronto.

Yours respectfully,

(Signed) C. RIORDAN,

Dict. C. R. *President.*

SCHEDULE A.

C. RIORDON,
President.

Sample No.	A	on a basis of	27 x 41	55 at	$2 72	per ream.
"	B	"	27 x 41	55 "	2 53	"
"	C	"	27 x 41	55 "	2 70	"
"	D	"	27 x 41	55 "	3 02	"
"	E	"	27 x 41	55 "	2 90	"
"	F	"	27 x 41	55 "	2 43	"
"	G	"	27 x 41	55 "	2 72	"
"	H	"	27 x 41	55 "	2 75	"
"	I	"	27 x 41	55 "	2 75	"
"	K	"	27 x 41	55 "	2 65	"
"	L	"	27 x 41	55 "	2 85	"
"	M	"	25½ x 30	46 "	1 85	"
"	N	"	25½ x 30	46 "	1 95	"
"	O	"	25½ x 30	46 "	1 82	"

Or will make any size required of any qualties mentioned above, to any weight, at so much per pound at a minimum basis of a sheet 24 x 36-40.

"SEALED TENDERS."

"Addressed to Hon. George W. Ross, Provincial Treasurer, Toronto, and endorsed "Tenders for Printing Paper," will be received till noon, the 28th day of December, 1903, for the Printing Paper that may be required by the Government of Ontario for a term of five years, to be computed from the second day of January, 1904.

Blank forms of specifications, together with all needed information will be furnished from the office of the undersigned, Parliament Buildings, Toronto.

L. K. CAMERON,
King's Printer.

TORONTO, Nov. 11th, 1903."

Copy which was inserted in *The Star* on Nov. 12th, 19th snd 26th, and on Dec. 3rd, 10th, 17th, 24th and 28th.

G. E. C. C. R.

SPECIFICATIONS.

For Printing Paper required by the Government of Ontario during the next consecutive five years, and commencing with the second day of January, 1904.

The papers required will be Double Royal and Quadruple Foolscap. Double Royal must be number one quality, 27 inches by 41 inches in size, have 500 sheets to the ream, of the full scale weight of 55 lbs. to the ream, white, in the flat, and made up in bundles of two reams to each bundle, entirely covered with strong wrapping paper, securely tied with strong twine, and be of the full weight of 110 lbs., irrespective of the wrappings.

Quadruple Foolscap must be number two in quality, 25½ inches by 30 inches in size, have 500 sheets to the ream, of the full scale weight of 46 lbs. to the ream, white, in the flat, and made up in bundles of two reams to each bundle, entirely covered with strong wrapping paper securely tied with strong twine, and to be of full weight of 92 lbs. irrespective of wrappings.

The paper is to be furnished at such times and in such quantities as may be required by the King's Printer, and delivered to, or for, him at such place or places in the City of Toronto as he shall from time to time designate, free from all charges for delivery. Payment therefor to be made by cheque from the Treasury Department within thirty days after delivery.

Should the contractor be at any time backward in delivering the paper, the right is reserved to have the same procured elsewhere, deducting from the account the difference, if any, in the cost.

The contractor to be subject to the decision of the King's Printer on all points.

Any dispute that may arise may be investigated and finally determined by the Executive Council of Ontario.

The Department is not bound to accept the lowest or any tender.

Sealed tenders, with samples of paper and prices, to be sent to the Hon. G. W. Ross, Provincial Treasurer, Toronto, till noon of Monday, December 28th, 1903.

By order,

L. K. CAMERON,
King's Printer.

C. RIORDON,
President.

Witness as to signature of C. RIORDON, *President* :—

(Signed) GEO. E. CHALLES.

Order-in-Council

APPROVING OF

Renewal of Printing Contract

For One Year from July 1st, 1903

PRINTED BY ORDER OF
THE LEGISLATIVE ASSEMBLY OF ONTARIO

TORONTO
Printed and Published by L. K. CAMERON
Printer to the King's Most Excellent Majesty
1904

WARWICK BRO'S & RUTTER, Limited, Printers,
TORONTO

COPY.

Copy of an Order-in-Council approved by His Honour the Lieutenant-Governor the 14th October, A.D. 1903, advising that the accompanying agreement dated 19th September, 1903, for the renewal of the contract between Messrs. Warwick Brothers and Rutter and His Majesty the King with reference to the Printing and Binding for the several Departments connected with the Government of this Province.

(Sgd.) J. R. STRATTON,
Provincial Secretary.

PROVINCIAL SECRETARY'S OFFICE,
TORONTO, January, 1904.

COPY OF AN ORDER-IN-COUNCIL APPROVED BY HIS HONOUR THE LIEUTENANT-GOVERNOR, THE 14TH DAY OF OCTOBER, A D. 1903.

Upon the recommendation of the Honourable the Treasurer, the Committe of Council advise that the accompanying agreement dated 19th September, 1903 for the renewal of the contract between Messrs. Warwick Brothers and Rutter and His Majesty the King, with reference to the printing and binding for the several Departments connected with the Government of this Province and that required by the Legislative Assembly for the period of one year, to be computed from the First day of July, 1903, to be approved of by Your Honour, together with the bond thereunto annexed of Messrs. John Jackson Palmer and Frederick Diver, the former sureties of Messrs. Warwick Brothers and Rutter, for the due performance by them of said Printing Contract.

Certified,

(Sgd.) J. LONSDALE CAPREOL,

Asst. Clerk, Executive Council.

(Sgd.) Wm. Mortimer Clark.

This Agreement made the nineteenth day of September, in the year of our Lord One thousand nine hundred and three, between George Robinson Warwick, Arthur Frederick Rutter and Charles Ernest Warwick, of the City of Toronto, Merchants, trading under the name and firm of "Warwick Brothers and Rutter," of the First Part, and His Majesty the King of the Second Part.

Whereas the hereinafter recited agreement dated the 28th day of July, 1899, was entered into between the said parties of the First Part and Her Late Majesty Queen Victoria, and Her Successors of the Second Part, namely:—

Witnesseth, that the said parties of the First Part have agreed and do hereby agree, with the said party of the Second Part, and Her Successors, that they the parties of the First Part, will do and perform in a proper and workmanlike manner all the printing and binding for the service of the several departments connected with the Government of the Province of Ontario, including all the printing and binding (except as hereinafter mentioned) required by the Legislative Assembly of Ontario, and the publication and issue of the Ontario Gazette, and will furnish all materials required therefor except the paper on which the impressions are to be printed at the times and within the periods and upon the terms and conditions stated in the annexed specifications, for and during the space and term of three years, to be computed from the First day of July, One thousand eight hundred and ninety-nine. Provided and it is hereby agreed that publication in foreign language, examination papers required by the Education Department and ten thousand dollars worth annually of local printing and binding required for the Government Institutions outside of Toronto, are not to be deemed within this contract or the specifications hereunto annexed.

And the said parties of the First Part agree in all things to conform to fulfil and abide by, the said specifications, to the full and entire satisfaction of the King's Printer for the Province aforesaid for the time being.

And the said party of the Second Part and Her Successors have promised and agreed, and doth hereby promise and agree, to cause all the said work at the respective Departments and all other the printing and binding hereinbefore mentioned, saving and excepting the exceptions hereinbefore particularly mentioned to be given to the said parties of the First Part, and to pay for the same at the prices and in the manner and at the times as near as conveniently may be, and according to the terms and conditions in the said specification mentioned. Provided that where a large amount of work is to be done within a limited period, and it is in the opinion of the King's Printer impracticable for the parties of the First Part to accomplish such work within such period the Lieutenant-Governor-in-Council shall be at liberty to have done elsewhere, so much of the said work, as the King's Printer shall after due inquiry report that on account of such inability the public interests require should be done elsewhere.

It is hereby further agreed that in case the Lieutenant-Governor-in-Council should be of the opinion that the work to be performed under this contract is not being done in a proper manner and with proper despatch, and that it is expedient in the public interests that this contract should be cancelled, it shall be lawful for him by Order-in-Council to terminate the same, and from the day named in such Order-in-Council, this agreement shall, so far as any provision therein contained binds Her Majesty, be determined, but such determination shall not bar Her Majesty's right to recover damages for any breach thereof thereunto committed by the parties of the First Part, or for any expense beyond the said contract prices, which Her Majesty may be put to in having the work covered by the said contract thereafter done and performed.

It is also distinctly understood, that in order to have done any work at the time at which it is required the parties of the First Part shall, whenever this is necessary keep a proper and sufficient staff at work at night.

The parties of the First Part also agree to establish and keep up convenient means of telephonic communication between their printing and bookbinding establishments and the Departments of the Government, by means of the central office at Toronto.

It is further distinctly agreed that no work shall be paid for until proper vouchers and accounts in the forms, from time to time, settled by the King's Printer are furnished, but this provision shall not prevent the parties of the First Part receiving part payment on estimates of work performed where a large order is being filled, and the King's Printer deems it reasonable that such part payment should be made, but in every such case if the portion of the work done should be lost, destroyed, or injured through fire, accident or other cause, Her Majesty shall not suffer on this account, but the portion lost, destroyed or injured shall be made good, and the order shall be fully performed and completed by the parties of the First Part, and the amount paid credited on account of such work when completed.

It is also expressly agreed that in case the parties of the First Part shall take the benefit of any Act in force respecting bankrupts or insolvents, or shall make any general assignment for the benefit of their creditors, or in case the printing plant of the parties of the First Part or any considerable part thereof is taken in execution, it shall be lawful for the Lieutenant-Governor-in-Council to terminate the said contract, and to relet the work to be done thereunder or any part thereof, and the parties of the First Part and their sureties shall remain liable for any increased price occasioned thereby.

And whereas the said recited agreement expired on the First day of July 1902.

And whereas in and by an agreement made the twenty-eighth day of June, in the year of Our Lord One thousand nine hundred and two, as hereinbefore recited, it was agreed that the said hereinbefore recited contract should be herein continued and extended for a period of one year from the first day of July, One thousand nine hundred and two, and that the same would be continued and extended for a year from the first day of July, One thousand nine hundred and three, at the option only of the party of the Second Part and his successors to be made by Order-in-Council.

And whereas it is deemed expedient in the public interest that the said contract should be continued and extended for a further period of one year from the first day of July, One thousand nine hundred and three, as aforesaid.

Now it is hereby agreed that the said hereinbefore recited contract shall be continued and extended for a period of one year from the first day of July, 1903.

It is hereby further agreed that this agreement is subject to ratification by the Lieutenant-Governor-in-Council by Order-in-Council, and shall further be subject to ratification by vote of the Legislative Assembly of Ontario, and that the same and everything therein contained shall be void and of no effect unless the same be approved of by resolution of the Legislative Assembly of Ontario at its next Session.

In witness whereof, the said parties of the First Part have to these presents set their hands and seals at the City of Toronto, on the day and year first above written, and the Lieutenant-Governor of Ontario has also executed the same under the seal of the said Province.

Signed, sealed and delivered in the presence of

(Sgd.) GEORGE R. WARWICK,
A. F. RUTTER,
C. E. WARWICK.

(Sgd.) E. J. HATHAWAY.

BOND.

Know all men by these presents that John Jackson Palmer, of the City of Toronto, Esquire, and Frederick Diver of the City of Toronto, Journalist; are severally held and firmly bound to our Sovereign Lord the King and his Successors, in the several sums following, that is to say:—The said John Jackson Palmer in the sum of Five thousand dollars and the said Frederick Diver in another sum of Five thousand dollars to be paid to our Sovereign Lord the King and His Successors, for which payments well and truly to be made, we bind ourselves severally and respectively, but not the one for the other, and our respective heirs, executors and administrators firmly by these presents,

Sealed with our seals and dated this nineteenth day of September in the year of Our Lord One thousand nine hundred and three.

Now the condition of this obligation is such that if George Robinson Warwick, Arthur Frederick Rutter and Charles Ernest Warwick, their and each of their heirs, executors and administrators, shall faithfully and truly perform and observe all the conditions and obligations which they have bound themselves to perform and observe in and by a certain agreement for the performing of certain printing and binding, made at the City of Toronto, and bearing date the nineteenth day of September, in the year of Our Lord One thousand nine hundred and three, between the said George Robinson Warwick, Arthur Frederick Rutter, and Charles Ernest Warwick, of the one part and His Majesty the King of the other part, and hereunto annexed and shall do and perform the work and furnish the materials mentioned and referred to in the said agreement and the specifications thereunto annexed im accordance with the terms of the said agreement, then this obligation shall be void, otherwise it shall remain in full force and effect.

Signed, sealed and delivered in the presence of } (Sgd.) JOHN J. PALMER, [L.S]
F. DIVER. [L.S]

(Sgd.) E. J. HATHAWAY.

Reproductive Undertakings

OF

Ontario Municipalities.

PRINTED BY ORDER OF
THE LEGISLATIVE ASSEMBLY OF ONTARIO.

TORONTO:
PRINTED AND PUBLISHED BY L. K. CAMERON,
Printer to the King's Most Excellent Majesty.
1904.

WARWICK BRO'S & RUTTER, Printers,
TORONTO.

RETURN

To an Order of the Legislative Assembly Made on the 12th June, 1903, as Follows :

On motion of Mr. Preston (Brant), seconded by Mr. Richardson,

Ordered, That there be laid before this House a Return,—similar to that ordered by the British House of Commons on the 25th day of June, 1902, of reproductive undertakings operated by Municipal Boroughs in Great Britain—respecting waterworks, electric lighting plants, gas works and other utilities operated by Municipalities in the Province of Ontario, also, of the rates charged the consumers in the various Municipalities of the Province for water, gas and electric lighting.

(Signed) J. R. STRATTON,
Provincial Secretary.

22nd January, 1904.

	Names of Municipalities and description of undertakings. (1)	Date when Corporation commenced working. (2)	Capital. (Position on 31st December, 1902.) Total capital (inclusive of borrowed capital) provided by Corporation. (3)	Amount of capital borrowed. (4)	Amount of capital borrowed which has been paid off. (5)	Balance of capital borrowed which was outstanding at 31st December, 1902. (6)	Amount in Sinking Fund or Loans Fund on 31st December, 1902, in respect of capital borrowed. (7)	Average annual income. Transferred to the account of the Undertaking from other accounts for products of the Undertaking used by Corporation. (8)	Other receipts excluding deficiencies made good out of taxes. (9)	Total of sums in Columns 8 and 9. (10)
			$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
1	Belleville—Waterworks	1899	193,111 39	192,000 00	.....	192,000 00	6,776 16	7,100 00	9,400 00	16,500 00
2	Brantford—Waterworks	1889	324,000 00	324,000 00	.....	334,000 00	82,928 79	13,719 84	19,019 53	32,739 37
3	Chatham—Waterworks	1896	192,421 07	175,000 00	23,967 97	151,032 03	.....	5,032 50	11,819 77	16,852 27
4	" —Electric lighting	1897	16,000 00	15,000 00	4,500 00	10,500 00	.....	.....	.....	.....
5	Guelph—Waterworks	1880	151,100 00	115,000 00	99,000 00	52,100 00	.....	.....	15,000 00	.....
6	Hamilton—Waterworks	1861	2,006,849 00	1,134,400 00	29,084 00	1,105,316 00	155,613 00	1,800 00	181,824 00	183,624 00
7	Kingston—Waterworks	1887	348,800 75	317,299 99	60,299 99	257,000 00	.....	938 75	30,041 74	30,989 49
8	London—Waterworks	1878	898,135 77	799,628 94	.....	799,628 94	20,908 25	15,647 25	76,754 82	92,027 07
9	Ottawa—Waterworks	1874	2,000,000 00	1,524,584 00	.....	1,524,584 00	616,000 00	.....	.....	Revenue 155,000 00
10	St. Catharines—Waterworks	1876	.....	305,000 00	.....	305,000 00	17,167 41	.....	.....	25,903 66
11	" —Gas Co. Stock	1853	.....	26,000 00	.....	.....	.....	.....	.....	2,189 00
12	St. Thomas—Waterworks	1892	125,000 00	125,000 00	18,160 34	106,839 66	.....	.....	20,726 84	20,726 84
13	Toronto—Waterworks	1871-1877 by Commission 1878-1902 by Municipality	4,171,151 54	3,895,094 32	190,000 00	3,895,094 32	635,322 88	54,558 13	325,284 37	379,284 50
14	Windsor—Waterworks	1872	316,284 00	316,284 00	151,120 58	165,163 42	.....	6,650 00	30,307 00	36,957 00
15	" —Electric lighting	1891	25,573 19	15,000 00	.....	7,352 89	7,647 11	.....	.....	.....
16	Woodstock—Waterworks	1890	171,575 45	146,154 13	.....	146,154 13	18,411 40	1,734 42	11,426 24	18,160 66

RETURN RELATING TO MUNICIPAL CORPORATIONS.—Continued.

	Annual Income. (Average for the period of four years ended 31st December, 1902, or, if the Undertaking commenced during that period, from date of commencement).									
	(11) Average annual working expenses.	(12) Difference between average annual income (Col. 10) and average annual working expenses (Col. 11).	Average annual amount paid in respect of principal and interest on capital borrowed. (13) Repayments of principal.	(14) Payments of interest.	(15) Average annual amount set apart for depreciation.	(16) Total of sums in Cols. 11, 13, 14 and 15.	Average annual net profit or loss. (17) Average by which total in Col. 10 exceeds total in Col. 16.	(18) Amount by which total in Col. 16 exceeds total in Col. 10.	(19) Mode in which average annual net profit (Col. 17) has been applied, or net loss (Col. 18) has been met.	(20) Average annual amount (if any) of general legal and other expenditures of corporation charges to undertaking and included in Col. 16.
	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.		$ c
1	6,000 00	10,500 00	.....	7,684 00	.....	13,684 00	2,816 00	.....	.....	.....
2	9,094 86	23,614 51	.....	12,450 00	.....	21,544 86	11,194 51	.....	Into general funds	.....
3	6,958 99	9,893 28	3,423 13	6,336 29	698 69	17,397 10	.....	544 83	Out of general funds	17 47
4	3,947 39	.....	3,211 63	3,707 21	.....	10,866 23	.....	.....	.....	.....
5	6,950 00	8,650 00	.....	.....	.....	.....	.....	.....	.....	.....
6	48,886 00	134,738 00	.....	63,768 00	.....	112,654 00	70,970 00	.....	Into general funds	.....
7	10,773 00	20,206 54	5,500 00	12,020 64	.....	28,294 59	2,685 90	.....	In extending works	100 00
8	26,089 80	65,937 27	9,626 85	29,700 83	.....	65,507 48	26,519 59	.....	.....	.....
9	40,500 00	114,500 00	20,185 00	79,300 00	.....	139,985 00	15,015 00	.....	In extending works	.....
10	6,780 44	19,123 22	4,291 85	12,200 00	.....	23,272 29	2,631 37	.....	Into general fund	.....
11	.....	.....	.....	.....	.....	.....	.....	.....	" "	.....
12	10,550 70	10,176 14	1,738 96	5,053 93	.....	17,343 59	3,383 25	.....	" "	.....
13	181,542 46	197,742 04	42,741 00	179,128 00	.....	403,411 46	.....	24,126 96	Out of general funds	.....
14	14,779 29	1,116 00	11,496 36	9,565 35	.....	35,841 00	1,116 00	.....	Is being carried in form of an asset	.....
15	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
16	7,074 81	11,085 82	.....	6,291 45	.....	13,366 29	4,794 37	.....	Reduction of taxes	.....

	(1)	(2)	(3)	(4)	(4)	(6)	(7)	(8)	(9)	(10)
			$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
17	Woodstock—Electric lighting	1901	40,000 00	40,000 00	.....	40,000 00	2,158 78	4,000 00	3,613 62	7,613 62
18	Alliston—Waterworks	1893	19,000 00	19,000 00	9,000 00	10,000 00	.....	10 00	106 24	176 24
19	Almonte—Electric lighting	1901	30,000 00	30,000 00	.....	30,000 00	1,279 71	1,200 00	4,800 00	6,000 00
20	Amherstburg—Waterworks	1890	36,000 00	30,000 00	7,532 27	28,467 73	.....	.....	3,100 00	3,100 00
21	" —Electric lighting	1891	3,000 00	3,000 00	1,424 65	1,575 35	.....	.....	.....	.....
22	Aurora—Waterworks	1887	15,000 00	15,000 00	7,400 00	7,600 00	7,600 00	750 00	50 00	800 00
23	Aylmer—Waterworks	May 1, 1901	38,000 00	38,000 00	1,372 19	37,232 46	.....	.....	1,372 19	1,372 19
24	" —Electric lighting	May 1, 1901	20,000 00	20,000 00	1,370 15	18,729 85	.....	.....	1,800 00	1,800 00
25	Barrie—Waterworks	1898	113,000 00	113,000 00	3,528 64	104,471 36	.....	3,053 00	5,450 21	8,503 21
26	" —Electric lighting	1899	41,000 00	41,000 00	4,992 12	30,007 88	.....	2,484 79	6,452 91	8,937 70
27	Berlin—Waterworks	1898	140,503 82	120,000 00	9,022 98	110,977 02	.....	.....	18,115 71	18,115 71
28	Bothwell—Electric lighting	1899	7,100 00	6,000 00	833 89	5,166 11	.....	507 16	1,245 00	1,752 16
29	Bracebridge—Waterworks	1895	36,500 00	36,500 00	4,678 54	31,821 46	.....	.....	2,811 00	2,811 00
30	" —Electric lighting and electricity supply	1895	47,500 00	47,500 00	4,707 36	42,792 64	.....	.....	5,369 30	5,369 30
31	Brampton—Waterworks	1881	74,000 00	74,000 00	41,322 41	32,677 59	.....	.....	3,775 66	3,775 56
32	Brockville—Waterworks	1892	241,811 79	226,546 34	891 50	225,654 84	34,161 27	24,747 19	1,367 31	26,114 50
33	" —Gas	1901	85,000 00	85,000 00	6,891 77	78,108 23	.....	.....	.....	24,070 34
34	" —Electric lighting	1901	65,000 00	65,000 00	5,270 19	59,729 81	.....	.....	.....	13,575 20
35	Cornwall—Waterworks	1897	134,235 00	117,000 00	27,675 55	106,069 80	.....	2,450 00	8,597 61	11,047 61
36	Deseronto—Waterworks	1896	42,096 22	38,188 20	7,318 20	30,870 00	.....	.....	1,668 90	1,668 90
37	Dresden—Electric lighting	1901	12,687 00	10,000 00	178 32	9,821 68	.....	600 00	2,082 00	2,682 00
38	Dundas—Waterworks	1882	47,573 92	42,500 00	3,223 19	39,276 81	19,217 92	.....	1,359 52	1,359 52
39	Dunville—Waterworks	1891	13,000 00	6,000 00	5,754 21	2,442 08	.....	.....	1,482 77	1,482 77
40	Essex—Waterworks	1891	32,931 04	32,374 00	8,249 88	24,998 12	.....	100 00	1,488 58	1,588 58
41	Fort William—Waterworks	.....	70,000 90	70,000 00	.....	70,000 00	3,291 49	1,205 00	6,151 47	7,356 47
42	" —Electric lighting	.....	39,000 00	39,000 00	.....	39,000 00	2,144 93	1,965 00	8,259 73	10,224 73
43	Galt—Waterworks	1892	172,944 00	163,500 00	.....	163,500 00	34,701 18	.....	8,434 20	8,434 20
44	Goderich—Waterworks	1887	72,000 00	72,000 00	.....	72,000 00	18,958 18	3,300 00	3,835 39	7,135 39
45	" —Electric lighting	1887	18,500 00	18,500 00	.....	18,500 00	5,337 03	1,200 00	4,402 78	5,602 78
46	Hespeler—Electric lighting and electricity supply	1900	15,483 48	14,000 00	959 08	13,040 92	.....	1,230 80	1,889 43	3,120 23
47	Kincardine—Waterworks	1895	43,497 18	41,250 00	6,150 00	35,099 90	1,474 37	2,175 00	1,596 06	3,771 06
48	" —Electric lighting	1895	13,531 77	11,250 00	1,990 23	7,010 01	953 31	1,080 00	2,222 98	3,302 98
49	Kingsville—Waterworks	1895	19,304 17	18,320 04	2,806 98	15,513 06	434 31	.....	533 26	533 26
50	" —Gas (natural)	1897	27,000 00	27,000 00	13,213 00	13,787 00	.....	.....	5,714 76	5,714 76
51	Lindsay—Waterworks	1900	81,917 82	79,450 00	676 66	78,770 34	.....	3,290 00	4,311 35	8,601 35
52	Meaford—Waterworks	.....	23,000 00	23,000 00	2,975 29	20,024 71	.....	1,326 62	.....	1,326 62

	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.		$ c.
17	6,351 90	1,261 72	.....	1,200 00	.....	7,551 90	61 72	.....	Reduction of taxes	.....
18	300 00	123 76	282 00	632 00	.....	1,214 00	.....	1,037 76	Out of general funds	.....
19	2,000 00	4,000 00	630 58	1,200 00	.....	3,830 58	2,160 42	.....	Extension of works, etc	.....
20	2,100 00	1,000 00	2,382 47	.....	.....	3,382 47	.....	282 00	.....	.....
21	.....	.....	240 73	.....	.....	.....	.....	.....	.....	.....
22	650 00	150 00	*975 77	.....	.....	1,625 77	.....	845 77	.....	.....
23	.....	.....	1,266 67	930 87	.....	.....	.....	.....	.....	.....
24	.....	.....	1,000 00	471 64	.....	.....	.....	.....	.....	.....
25	2,517 70	5,725 30	2,132 16	3,594 12	.....	8,243 27	259 94	.....	.....	.....
26	6,692 81	2,244 89	1,247 78	1,152 58	.....	9,093 17	.....	155 47	.....	.....
27	5,826 50	12,289 21	2,577 76	4,204 13	1,000 00	12,608 39	5,507 32	.....	Extension and improvement of works	5 00
28	1,334 00	418 16	297 61	209 55	.....	1,841 16	.....	89 00	.....	.....
29	536 83	2,284 77	721 83	1,639 88	.....	2,888 54	.....	76 94	Out of surplus on electric lighting	.....
30	1,243 15	4,126 75	1,660 99	1,844 88	.....	4,749 62	620 28	.....	Balance carried to general funds	.....
31	189 90	3,585 76	2,484 21	1,940 77	.....	4,614 88	.....	1,839 22	Out of general fund	.....
32	10,575 66	15,538 84	4,476 39	7,771 87	.....	22,823 92	3,290 58	.....	Extending and improving system	.....
33	13,834 91	10,235 43	3,009 73	3,225 70	.....	20,070 34	4,000 00	.....	To capital account and repairs	.....
34	7,006 95	5,968 25	2,301 55	2,466 70	.....	12,375 20	1,200 00	.....	To capital account and repairs	.....
35	4,782 26	6,265 35	2,560 00	3,801 99	.....	11,144 25	.....	96 64	Paid out of unused taxes	.....
36	1,876 53	207 63	715 00	1,307 00	.....	3,899 13	.....	2,230 23	Out of general funds	.....
37	1,692 00	990 00	178 32	400 00	.....	2,270 32	411 68	.....	Applied to maintenance of plant	.....
38	200 00	1,159 52	918 01	2,058 85	.....	3,176 86	.....	1,817 34	Out of general fund	.....
39	931 35	551 42	523 11	.....	.....	1,454 46	28 31	.....	.....	.....
40	1,501 25	87 83	757 78	1,367 30	.....	3,626 33	.....	2,037 75	Out of general taxes	.....
41	4,820 92	2,535 55	594 88	2,041 57	.....	7,456 87	.....	100 40	By bank overdraft	.....
42	8,333 09	1,891 64	812 21	1,175 62	.....	10,320 92	.....	96 19	" " "	.....
43	4,602 48	3,831 72	2,746 32	6,300 00	.....	13,648 80	.....	5,214 60	Met out of general taxes. Fire protection given as equivalent	.....
44										
45	6,689 75	445 64	.....	3,180 00	325 00	10,194 75	.....	3,059 36	Out of general fund	.....
46	2,183 32	3,419 46	.....	610 00	425 00	3,218 32	2,384 46	.....	From general fund	.....
	3,699 68	579 45	479 52	608 34	1,446 18	6,204 83	.....	3,084 60	From general fund	.....
47	1,060 00	2,711 06	818 66	1,699 50	.....	3,578 16	192 90	.....	Extension of works, etc	.....
48	2,599 06	703 92	398 05	333 25	.....	3,330 36	27 38	.....	" "	.....
49	813 03	279 77	631 73	578 23	.....	2,022 99	.....	1,489 73	Out of general funds	.....
50	3,425 62	2,289 14	1,592 76	939 76	.....	5,958 14	.....	243 38	" "	.....
51	4,789 85	3,811 40	346 49	2,808 65	.....	8,004 99	.....	596 36	.....	.....
52	1,046 49	280 13	394 26	906 84	.....	2,347 59	.....	1,020 97	Out of general fund	.....

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
53	Midland—Waterworks	April 8, 1902	70,000 00	70,000 00	631 41	69,368 59			616 35	616 35
54	Mitchell—Waterworks	1893	21,000 00	21,000 00	7,807 11	13,192 89				
55	" —Electric lighting	1889	4,000 00	4,000 00	4,000 00				2,000 00	2,000 00
56	Mt. Forest—Waterworks	1898	29,500 00	29,000 00	2,078 00	27,422 00		900 00	1,600 00	2,500 00
57	" —Electric lighting	1901	12,000 00	12,000 00		12,000 00		1,100 00	3,382 20	4,482 20
58	Newmarket—Waterworks	1887	30,000 00	27,000 00	7,599 27	19,400 73	302 95	1,320 00	1,954 47	3,274 47
59	" —Electric lighting	1896	23,000 00	20,000 00	2,912 51	17,087 49		1,000 00	3,909 55	4,909 55
										8,184 02
60	Niagara—Waterworks	1891	30,000 00	30,000 00	7,234 28	22,765 72		2,000 00	1,572 00	3,572 00
61	" —Electric lighting	1892	14,000 00	14,000 00	5,325 40	8,674 00		2,000 00	1,412 00	3,412 00
62	Niagara Falls—Waterworks	1884	96,500 00	96,500 00	40,514 09	55,885 91			12,400 00	12,400 00
63	" —Electric lighting	1899	171,000 00	71,000 00	3,951 83	67,048 17			15,235 25	15,235 25
64	" —Cemetery	1883	8,000 00	8,000 00	8,000 00				400 00	400 00
65	North Bay—Waterworks	1891	53,247 19	47,000 00	9,248 04	37,754 96			3,605 00	3,605 00
66	North Toronto—Waterworks	1892	54,877 39	64,877 39	239 03	64,648 36	11,655 05	4,000 00	1,021 54	6,167 48
67	" —Electric light		10,000 00							
68	Orangeville—Waterworks	1895	45,000 00	45,000 00	6,925 89	39,077 91			545 94	
69	Orillia—Waterworks	1883		165,500 00	44,039 71	121,460 29		4,510 00	2,093 59	16,751 94
70	" —Electric lighting	1887								
71	" —Electricity supply	1902								
72	Owen Sound—Waterworks	1890	136,317 72	134,988 06	13,084 37	133,603 17	23,714 67	2,250 00	8,175 07	10,425 07
73	Paris—Waterworks	1882	61,070 48	45,000 00	10,223 00	34,777 00	7,250 00	2,800 00	4,500 00	7,300 00
74	" —Electric lighting	1901	17,429 39	15,000 00	503 72	14,496 28		1,103 72	4,000 00	5,103 72
75	Parry Sound—Waterworks	1892	35,000 00		7,052 00	27,248 00		1,110 00	2,350 00	3,460 00
76	" —Electric lighting	1901	29,000 00	29,000 00	870 00	28,140 00		950 00	5,000 00	5,900 00
77	Pembroke—Waterworks	1894	68,357 97	55,000 00	10,412 34	44,587 86		1,500 00	6,038 16	7,438 16
78	Penetangnishene—Waterworks	1891	31,386 34	29,500 00	7,500 00	22,000 00	885 00		2,278 00	2,278 00
79	Peterboro'—Waterworks	1902	230,000 00	230,000 00		230,000 00	4,028 70	6,037 78	17,826 80	23,864 58
80	Petrolia—Waterworks	1897	187,856 00	172,000 00	24,222 32	147,777 68		4,000 00	9,945 72	13,945 72
81	Port Arthur—Street Railway	1892	115,000 00	115,000 00		115,000 00				
82	" —Electric lighting	1897	15,000 00	15,000 00		15,000 00			20,242 70	20,242 70
83	" —Electricity supply	July 14, 1902	60,000 00	60,000 00		60,000 00				

RETURN RELATING TO MUNICIPAL CORPORATIONS.—Continued.

	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.		$ c.
53	460 75	.....	631 41	2,400 00	.....	3,192 16	.....	2,875 81	By direct taxation	
54	1,000 00	.....	799 70	489 52	.....	2,289 92	.....	.....		
55	2,400 00	400 00	.....	.....	.....	2,400 00	.....	400 00		
56	903 08	1,597 00	1,706 20	.....	.....	2,609 28	.....	109 28	By taxation	
57	3,910 20	572 00	694 00	.....	.....	4,604 20	.....	122 00	"	
58	.....	.....	474 95	280 92	.....	.....	.....	.....	.....	
59	.....	.....	356 64	378 78	.....	.....	.....	.....	.....	
	4,115 77	4,068 25	831 59	659 70	.....	5,607 06	2,770 96	.....	To general fund	
60	1,813 00	1,759 00	1,000 00	953 13	.....	3,766 14	.....	194 13	Out of general fund	
61	2,023 00	1,389 00	700 00	423 39	.....	3,146 39	265 61	.....	To general fund	
62	4,500 00	7,900 00	.....	5,041 52	.....	9,541 52	2,858 48	.....	Portion used to extend works and balance paid into general fund	
63	11,129 32	4,105 93	.....	4,105 93	.....	15,235 25	.....	.....	No profit or loss	
64	900 00	500 00	.....	.....	.....	900 00	.....	500 00	Out of general fund	
65	2,989 00	1,616 00	958 58	1,990 33	.....	5,937 91	.....	2,332 91	By general levy	
66	2,725 00	1,157 52	1,325 00	3,275 00	.....	7,325 00	.....	1,157 52	Out of general fund	
67	.....	.....	.....	.....	.....	.....	.....	.....	.....	
68	575 00	.....	2,762 62	.....	.....	.....	.....	.....	.....	
69	7,562 54	9,189 40	4,520 46	4,442 13	.....	16,525 13	226 81	.....	To general fund	
70	.....	.....	.....	.....	.....	.....	.....	.....	.....	
71	.....	.....	.....	.....	.....	.....	.....	.....	.....	
72	1,577 51	8,847 56	300 86	4,897 35	.....	6,775 72	3,649 35	.....	Portion used to extend works Balance applied to general fund	
73	3,000 00	1,500 00	3,000 00	2,800 00	.....	8,800 00	1,500 00	.....	To debenture debt	
74	2,500 00	1,500 00	503 72	600 00	.....	3,603 72	1,500 00	.....	" "	
75	1,100 00	2,360 00	800 00	1,460 00	500 00	3,830 00	.....	370 00	See Col. 15	
76	3,500 00	2,450 00	440 00	950 00	1,000 00	5,890 00	60 00	.....	To general fund	
77	2,108 00	5,430 16	1,196 04	2,382 45	.....	5,685 49	1,851 67	.....	" "	
78	1,050 00	1,228 00	750 00	1,321 25	.....	3,121 25	.....	842 25	.....	
79	4,798 68	19,065 90	4,028 70	9,687 00	199 80	18,715 04	5,149 50	.....	Part to extension of works, part to general fund	
80	4,631 49	9,311 23	3,460 28	6,186 34	.....	14,281 11	.....	336 11	Out of general fund	
81	15,113 65	5,129 05	.....	6,500 00	.....	21,613 65	.....	1,370 95	.....	
82										
83	.....	.....	.....	.....	.....	.....	.....	.....	.....	

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
84	Port Hope—Waterworks	1896	79,634 29	50,000 00	4,403 91	45,596 09				
85	Prescott—Waterworks		60,000 00	60,000 00	2,190 00	57,810 00		5,454 88	2,233 12	7,688 00
86	" —Electric lighting		21,000 00	21,000 00	941 86	20,050 00		1,508 85	6,562 02	8,070 87
87	Rat Portage—Waterworks	1901	165,500 00	165,500 00	11,418 19	154,081 81		2,242 50	8,693 14	10,935 64
88	Renfrew—Waterworks	1898	63,795 08	62,000 00	5,022 18	56,977 82		2,400 00	4,158 79	6,558 79
89	St. Mary's—Waterworks	1900	47,736 57	40,000 00	3,028 59	36,971 41				
90	" —Electric lighting	1901	19,223 88	15,000 00	1,027 55	13,972 45				
91	Sarnia—Waterworks	1876	129,050 00	129,050 00	62,367 84	66,682 16			15,904 71	15,904 71
92	Seaforth—Waterworks		11,000 00	11,000 00	11,000 00				1,006 02	1,006 02
93	Smith's Falls—Waterworks	1900	193,162 00	193,162 00	4,927 51	188,234 49				3,000 00
94	Stayner—Waterworks	1899	26,000 00	24,000 00	1,817 15	22,182 85			467 61	467 61
95	Sturgeon Falls—Waterworks	1903	19,600 45	19,600 45	648 03	18,952 42				
96	Thessalon—Waterworks	1899	13,500 00	13,500 00	1,110 30	12,389 70			1,168 00	1,168 00
97	" —Electric lighting	1901	13,000 00	13,000 00	105 37	12,894 63			1,555 79	1,555 79
98	Thorold—Electric lighting		25,000 00	14,006 00	5,573 40	8,426 60				
99	Waterloo—Waterworks	1899	55,000 00	55,000 00	2,590 08	52,409 92		2,010 47	3,568 12	5,578 59
100	Welland—Waterworks	1898	51,200 00	51,200 00	17,717 79	49,749 60	17,267 39	1,050 00	3,400 00	4,450 00
101	Alexandria—Waterworks and electric lighting	1895	50,495 03	46,171 00	4,173 55	38,326 45		1,340 00	2,615 01	3,955 01
102	Acton—Electric lighting	1890	6,000 00	6,000 00			808 00	2,731 08	492 08	3,223 15
103	Beamsville—Waterworks	1894	13,000 00	13,000 00	1,870 00	11,130 00		375 00	506 00	881 00
104	Beaverton—Dock			1,500 00		1,500 00	848 72			
105	Beeton—Waterworks	1894	14,500 00	14,500 00	2,406 39	12,093 61			991 06	991 06
106	" —Electric lighting	1898	6,500 00	6,500 00	556 94	5,943 06			1,132 72	1,132 72
107	Dundalk—Electric lighting	1899	6,500 00	5,000 00	1,103 70	3,896 30				1,580 00
108	East Toronto—Electric lighting	1900	11,065 39	7,500 00	489 90	7,011 10		1,250 00	250 00	1,500 00
109	Georgetown—Waterworks	1891	40,000 00	40,000 00	400 00	39,600 00			2,212 81	2,212 81
110	Hanover—Waterworks	1st Jan. 1902	26,834 28	25,000 00	2,891 50	22,108 50			332 40	332 40
111	Hastings—Electric lighting	1871	7,800 00	2,400 00	800 00	1,600 00		581 01	3,019 45	3,600 46
112	Hintonburg—Waterworks	1899	85,000 00	85,000 00	4,248 85	80,751 15			3,253 61	3,253 61
113	Iroquois—Waterworks	1901	30,000 00	28,500 00	1,146 77	27,353 23		400 00	1,067 00	1,467 00
114	" —Waterworks	August, 1902	18,000 00	16,500 00	120 00	16,380 00		400 00	1,285 00	1,685 00
115	Markham—Waterworks	1890	10,000 00	10,000 00	3,228 55	6,771 45				
116	" —Electric lighting	1890	2,000 00		1,102 82	897 18			1,065 89	
117	Merritton—Waterworks	1887	70,000 00	70,000 00	23,265 82	44,783 77			6,303 44	6,303 44

RETURN RELATING TO MUNICIPAL CORPORATIONS.—Continued

	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.		$ c.
84	1,915 34	723 59								
85	2,230 60	5,457 40	3,031 41			5,269 01	2,418 99		Bonus to Starch Co., $2,234,88. In Treasury, $184.11	
86	6,032 96	2,037 91	1,214 43			7,247 39	823 47			
87	4,446 85	6,488 74	3,621 54	4,314 44		12,382 83		1,447 19	Out of general fund	
88	2,500 00	4,058 79		4,940 70		7,440 70		881 91		
89			2,313 20							
90			1,103 70							
91	7,897 55	8,007 16	5,411 22	3,698 41		7,007 18		1,102 47	Out of general fund	
92	1,366 00	360 02				1,366 00		360 02	" "	
93	3,000 00									
94			452 29	933 63		1,387 92		920 31		
95			1,301 06							
96	2,500 00	200 00	850 00			3,330 00			Out of general fund	
97			455 37							
98			1,003 11	415 78						
99	1,673 46	3,904 54	863 03	1,835 38		4,371 87	1,206 72			
100	600 00	3,850 00	1,240 00	2,600 00		4,440 00	10 00		To general fund	
101	2,990 20		596 22	1,686 77	500 00	5,773 19		1,818 18	Out of general funds	
102	1,800 00	1,423 16		240 00		2,040 00	1,183 16		To general fund	
103	35 00	846 00		846 00		881 00				
104										
105	151 25	839 81	293 17	650 07		4,094 49		103 43	Out of general fund	
106	1,636 41	503 69	139 23	196 29		1,972 43		839 71	" "	
107	1,205 00	375 00	367 90			1,572 90	7 10		To general fund	
108	2,000 00	500 00	576 57			2,576 57		1,076 57	Out of general fund	
109	317 31	1,895 50	100 00	2,000 00		2,417 31		204 50	" "	
110	904 22	571 82	463 58	982 17		2,014 57		1,682 17	" "	
111	3,300 00	300 00	800 00	96 00		4,196 00		596 00		
112	1,728 50	1,525 11	2,833 33	2,082 33		6,644 06		3,390 45		
113	400 00	1,067 00	556 29	1,178 61		2,134 90		667 90	Out of general fund	
114	625 00	1,060 00	165 00	660 00		1,450 00	225 00		To general fund.	
115			629 86							
116	2,715 71	1,649 82	155 20			2,870 91		1,805 02	Out of general fund	
117	900 00	5,403 44	2,162 84	2,437 16		4,600 00	1,703 44		To extension and repairs	

RETURN RELATING TO MUNICIPAL CORPORATIONS—Concluded.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
118	Paisley—Waterworks	1898	16,000 00	16,000 00	1,545 19	14,454 81			412 62	412 62
119	Port Colborne—Waterworks	1888	18,581 18	17,000 00	3,361 87	13,638 13			400 78	400 78
120	Shelburne—Waterworks	1879	6,392 85	5,425 00	5,425 00				315 34	315 34
121	" —Town Hall and Cemetery	1898		25,000 00	2,414 00	22,586 00				
122	Stouffville—Waterworks		1,200 00	9,000 00		9,000 00	5,435 00		1,498 11	1,498 11
123	Teeswater—Waterworks	1888	15,968 92	15,000 00	8,050 00	6,950 00				
124	Tilbury—WaterForks	1902	6,000 00						1,126 87	2,126 87
135	Tottenham—Electric lighting	1899	7,000 00	7,000 00	733 79	6,266 21			1,204 13	1,204 13
126	Weston—Electric lighting	October, 1901	50,000 00	50,000 00	1,818 68	48,181 32			1,164 48	1,164 48
127	Arnprior—Waterworks	1887	22,000 00	22,000 00	6,067 16	15,932 84				
128	Milton—Waterworks									

RETURN RELATING TO MUNICIPAL CORPORATIONS.—Concluded.

	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.		$ c.
118	437 41	437 41	.....	.....	.....	.....	.....	437 41	Out of general fund	
119	500 00	.....	1,545 19	180 17	.....	2,225 36	.....	.....		
120	231 50	181 12	315 00	464 37	.....	1,010 87	.....	598 25	Out of general fund	
121	93 42	307 36	.....	.....	.....	93 42	307 36	.....	To general fund	
122	130 82	184 52	2,414 00	4,814 56	.....	7,359 38	.....	7,044 04	By special rate	
123	320 00	.....	450 00	450 00	.....	.....	.....	.....		
124	1,365 11	133 00	.....	.....	.....	1,365 11	133 00	.....		
125	.....	.....	441 00	.....	.....	.....	.....	.....		
126	3,939 26	1,812 39	498 72	531 42	.....	4,969 40	.....	2,842 53	Out of general fund	
127	2,297 73	1,093 60	927 17	1,964 34	.....	5,189 24	.....	3,985 11	" "	
128	300 00	850 00	717 16	718 25	.....	1,737 00	.....	570 00	" "	

1. **Belleville** (Col. 19). No information has been supplied as to disposition of average annual surplus. The only information given as to rates for water is that $6 is charged for a single tap.

2. **Brantford** (Col. 7). An average annual payment of $6,000 is made out of the general funds of the City into the sinking fund, and the annual profit (Col. 17) is paid into general funds.

Water Rates:

No annual rent shall be less than	$ 1 87
Private dwelling houses, not exceeding four rooms	1 87
" " " five "	3 13
" " " seven "	3 75
" " eight rooms and over	5 00
Each additional faucet when consumption is increased	1 25
Bakeries, average daily use for each bbl. flour	3 00
(No bakery less than $6.25 to $15.00).	
Butchers' stalls	5 00
Blacksmith shops, one fire	4 00
Each additional fire	2 00
Barber shops, first chair	2 50
Each additional chair	1 50
Baths in private houses, for the first bath	2 50
Each additional bath	1 25
In hotels, for the first bath	10 00
Each additional bath	5 00
In bathing houses or barber shops, for the first bath	10 00
Each additional bath	6 25

Building purposes:

Per M. bricks	10
" 100 square yards plastering, two coats	25
" square yard concrete	10
" cord of stone	10
A reasonable charge will be made for laying supply pipes for building purposes.	
Confectioners, by meter or estimate	
Cow houses, per cow	1 25
Colleges, per person	50
Churches, by meter or estimate	
Dye works, per meter or estimate	
Engine and boiler makers, per meter or estimate	
Foundries, by meter or estimate	
Fish Stalls	6 00
Fountains on counters, etc	7 50
" in gardens, 1-16th inch jet, 6 hours per day	10 00
" each additional 1-16th inch or fraction thereof	12 00
Gardens—Season from 15th May to 15th September—Half Lawn Rates	
Greenhouses, Double " "	
Hotels, by meter or estimate	
Hot water heaters in private dwellings	1 00
Laundries, per meter or estimate	

Lawn Rates:		
1,000 square feet or under, 1¼ in. nozzle, or sprinkler		$ 5 00
2,000 " " " " " "		6 25
3,000 " " " " " "		7 50
4,000 " " " " " "		8 75
5,000 " " " " " "		10 00
And each addditional 1,000 square feet		50
Each additional sprinkler		1 00
Malt houses, by meter		
Organs, by meter		
Offices; law, medical, dental, etc	$3.75 to	15 00
Printing establishment, by meter or estimate		
Photograph galleries	$10.00 to	15 00
Pop factories, by meter or estimate		
Saloons and hotel bars	$10.00 to	25 00
Stables, livery, for each stall		2 50
Hotel, for each stall		1 25
Private, first horse		2 50
Each additional horse		1 25
Stores: dry goods, hardware, grocery, book, drug, etc	$3.75 to	25 00
Soda-water fountains	$5.00 to	10 00
Soap factories, by meter or estimate		
Schools, per head (average attendance)		15
Steam engines of not more than 20 horse power, per horse		2 50
Each horse over twenty		1 25
Or by meter		
Steam boilers for heating purposes in private dwellings	$2.50 to	5 00
" " in churches or public buildings, according to size		
Tenement houses, by meter or estimate		
Tanneries, by meter or estimate		
Urinals in private dwellings, self-closing		3 00
Water closets, in private dwelling, first pan		3 75
Each additional		1 87
Hopper		40 00
Stationery wash tub, first tub		4 00
Each additional tub		2 00
Stationary wash tubs in public buildings and colleges, first		8 00
Each additional tub		4 00
Meter Rates:		
When monthly average not more than 5,000 cubic feet, per 100 cubic feet		13
From 5,000 cubic feet to 15,000 cubic feet		11
Over 15,000 " " 100,000 " "		10
Special contracts for larger quantities.		

Meters furnished by the consumer must be of such pattern as the Board shall approve; if furnished by the Water commissioner, an annual rental will be charged in accordance with size of meter.

Rates payable half yearly.

A discount of 20 per cent. allowed off all rates paid within the first fifteen days of the month in which they become due, or 10 per cent. if paid within 30 days, except for building and special purposes, which are not in advance.

3. **Chatham**. (Col. 15) The sum mentioned, viz., $698.69, is the average annual expenditure in respect of repairs, etc. An average flat rate of $5 per annum is charged for water supply, or a meter rate of 25 cents per thousand gallons. The electric lighting plant is maintained by the city for street lighting purposes only.

5. **Guelph**. The clerk of the City of Guelph reports that he is unable to give the figures required in the return from Cols. 13 to 18; that the amount mentioned in Col. 18, viz., $52,100.00, is composed of $16,000 orginally borrowed, and $36,100.00 which was taken out of the general funds of the city at the rate of about $1,800.00 annually, for the last twenty years, and used to extend the works; that there is no arrangement for paying interest on this $36,100, but it is in reality paid by surplus water rates, and that there is approximately an average annual surplus of $1,000,00.

Water rates:

Factories, per 1,000 gals	$ 10
Baths	3 50
Closets	3 50
Lawns, $4,00 to	6 00
Houses, up to 4 rooms	....
For each additional room	60
Liveries, per 1,000 gals	25
Hotels, about double that of private houses.	
Stores, Offices, etc., $4.00 to	5 00

The City has recently purchased the electric lighting, gas and power plant for $155,000.00, and the Guelph Street Railway for $78,000.00.

6. **Hamilton**. Water rates or rents shall be paid upon all vacant lots, and on all houses, stores, offices, buildings or parts of buildings, which may be let, held or occupied as separate tenements, assessed on the last revised assessment rolls of the city, or specially by the city assessors for water works purposes, as follows: Property valued as above at—

$500 or under ..... $4 40 per annum
Above $500 or under ..... 4 60 " "

and increasing 20 cents for each additional $50 in valuation up to and including $3,000.

Above $3,000 and up to $10,000 the increase in valuation will be $250 each step, with a corresponding increase of 60 cents extra for each $250 increase in value.

Above $10,000 and up to $20,000 the increase in valuation will be $500 each step, with a corresponding increase in value.

That all buildings and vacant lots valued $625 and under, not having the water introduced shall be specially noted by the assessors in their returns to the water works office, and the following rates shall be charged in place of those given above.

Property valued at:

	Per annum.
Under $500	$ 3 40
Above 500 and up to $540	3 50
" 540 " " 580	3 60
" 580 " " 625	3 75
Saloons and tavern (where water is introduced for bar purposes), valued at $500 or under	7 00
Above $ 500 and up to $1,000	10 00
" 1,000 " " 3,000	14 00
" 3,000 " " 8,000	18 00

	Per annum
Bakers.....from $7.00 to	15.00
Baths (private)	$ 2 00
Baths (public)	6 00
Churches, each, per annum	6 00
Foundries, per annum.....from $5.00 to	35 00
Photograph Room, per annum..... " 5.00 "	10 00
Stables, one horse	1 10
Stables, each stall in livery stable	1 60
Market Stables, per stall	60
Steam Engines, each horse power	1 00
" " or by meter, 100 gals, 3 cts., or such special rates as may be agreed upon.	
Breweries, distilleries, or other purposes not specially provided for, at 3 cents per 100 gallons, or at such special rate as may be agreed upon.	
Urinals	5 00
Fountain, private, $8.00, or such further rate as may be fixed by the Water Works Committee.	
The following rates charged for water used for building purposes on each $100 of the estimated cost of the respective works :	
Stone Work	$ 40
Brick "	40
Rough-cast	35
Plastering	30
Water Closet, Pan, with service box	3 00
For each closet with compression cocks and without tank service, box or valve	10 00

In the event of the non-payment of the water rates within the first fourteen days after the same are payable, there shall be added to the amount of any and all such accounts so in default 25 per cent. upon the whole of the account, including extras and miscellaneous rates of all kinds, and 100 per cent. on all buildings and vacant lots valued at $625 and under.

7 Kingston. Water rates :

Dwelling houses :

Assessment up to	$500		$ 4 25
$500	" 700		5 50
700	" 1,000		6 50
1,000	" 1,300		7 50
1,300	" 1,600		8 25
1,600	" 1,900		9 25
1,900	" 2,200		10 00
2,200	" 2,500		11 00
2,500	" 3,000		12 00
3,000	" 3,500		13 00
3,500	" 4,000		14 00
4,000	" 5,000		15 00
5,000	" 6,000		15 75
6,000	" 7,000		16 25
7,000	" 8,000		17 50
8,000	" 9,000		18 50
9,000	" 10,000		19 75

Baths, private	$2 00
" public	4 00
Closets, private	3 00
" public	3 75
Urinals, self-closing	3 50
" not self-closing	5 50
Hopper closets, direct supply	4 40
Horse	1 50
Cow	70
Bakeries (dwelling by assessment)	9 20
Banks (dwelling by assessment)	11 00
Barber shops (for one or two chairs)	4 25
" " (each additional chair)	1 75
Boot and shoe stores	5 50
Bottling works	15 00
Book stores	5 50
Butchers	5 50
Confectionery and fruit stores (shops only)	5 50
Clothing and tailoring establishments	5 50
Churches	4 25
" (including caretaker and boiler)	8 30
Club or meeting rooms	$4 25 to 5 50
Crockery stores	5 50
Doctors, surgeries	5 50
Dentists	5 50
Druggists	13 00
Dry goods stores	$5 50 to 6 80
Fancy goods stores	4 25
Flour and feed stores	5 50
Fish and game stores	4 25
Groceries	$4 25 to 10 00
Gents' furnishings	4 25
Hardware, tinware, etc	5 50
Jewellery, etc	4 25
Job printers	5 50
Laundries	$9 20 to 15 00
Leather and hides	4 25
Liquors, etc	$9 20 to 13 00
Millinery, etc	4 25
Musical, instruments, etc	4 25
Newspapers	$11 00 to 26 25
Offices	5 50
Photographers	$7 65 to 15 30
Paint shops	$5 00 to 6 80
Railway stations	33 50
Sail makers	5 50
Sewing machines	4 25
Stables (livery, each horse)	2 20
" (cartage, ")	1 75
Tobaconists' shops	4 25
" factory	7 50

Foundries and large establishments by meter

Charges for street hose :	Net.
For 25 feet frontage and under	$1 00
" each additional foot	02

Lawn sprinklers :

When used for sprinkling lawns, grass plots and gardens

	Net.
For 1st 1,000 square feet area	$1 00
" 2nd 1,000 "	75
" 3rd 1,000 "	50
" 4th 1,000 "	35
" each additional 1,000 square feet	25

Soda water fountain :	Net.
For the ordinary fountain	$1 30
" tumbler washer	7 00
" figure jet	3 50

These rates are for the summer season, viz : From 1st May to 1st October.

Builders Charges :

For water supply for building purposes :	Net.
Masonry laid, per toise	04
Bricks laid, per 1,000	06
Plastering, per 1,000 square yards	22

Builders must supply their own pipe and cocks (and pay charge for water in advance)

Hydrant Charges :

For water supply from hydrant for flushing drains, cellars, &c., per hour 75

No charge less than 50 cents.

A deposit of $4.00 is required before water can be used for these purposes.

Meter Rates :

For quarterly consumption of

1,000	cubic feet or under				30c.	per 100	cubic	feet.
2,000	"	"	"		27c.	"	"	"
3,000	"	"	"		25c.	"	"	"
4,000	"	"	"		24c.	"	"	"
5,000	"	"	"		22c.	"	"	"
6,000	"	"	"		20c.	"	"	"
7,000	"	"	"		19c.	"	"	"
8,000	"	"	"		18c.	"	"	"
9,000	"	"	"		17c.	"	"	"
10,000	"	"	"		16c.	"	"	"
12,000	"	"	"		15c.	"	"	"
14,000	"	"	"		14c.	"	"	"
16,000	"	"	"		13c.	"	"	"
18,000	"	"	"		12c.	"	"	"
20,000	"	"	"		11c.	"	"	"
25,000	"	"	"		10c.	"	"	"
30,000	"	"	"		9c.	"	"	"
35,000	"	"	"		8c.	"	"	"
40,000	"	"	"		7c.	"	"	"
50,000	"	"	"		6c.	"	"	"

Discount:

Twenty per cent. discount allowed off fixed water rates paid within twenty days from the beginning of each quarter.

Ten per cent. discount off water rates if paid within ten days from the service of account.

Charitable institutions are allowed 25 per cent., and manufacturers, 20 per cent. off above tariff.

8. **London.** Of the amount of borrowed capital given in Cols. 4 and 6, the sum of $534,628.94 is included in the consolidation of the City debt by Special Act of 1891, and debentures for a further sum of $60,000.00 were issued for waterworks purposes under Section 11 of the said Act, for which a fully sufficient sum is year by year set aside, $6,257.38 being included in the annual amount for sinking Fund for this purpose. Debentures have since been issued in respect to water works amounting to $205,000.00, and the separate Sinking Fund against them amounting on December 31st, 1903, to the amount given in Col. 7. (Col. 19). An average amount of $7,091.71 is expended annually in extension of the works, the balance of the surplus (Col. 17) is paid into the general city funds.

Water rates:

Private dwelling houses, not exceeding three rooms	$ 5 00
Each additional room	75
Boarding houses per room	1 50
Bakeries not exceeding an average use of five barrels of flour per day	15 00
Each additional barrel	3 00
Butchers' stalls	6 00
Blacksmith shops, one fire	4 00
Each additional fire	2 00
Barber shops, each chair	2 50
Baths, other than swimming or plunge, in private houses, per bath	4 00
In boarding houses, per bath	8 00
In bathing houses or barber shops, per bath	10 00
In schools, colleges, charitable institutions, etc., special rates.	
Swimming or plunge baths, by meter or estimate.	

Building Purposes:

Per M. bricks	10
Per 100 square yards plastering	25
Per cubic yard of concrete	12
Per cord of stone	12
Per square yard cement for walks or floors	03
A reasonable charge will be made for laying supply pipes for building purposes.	
Confectioners, by meter or estimate	
Colleges, by meter	
Churches	$5.00 to 10 00
Dye works, by meter or estimate	
Eating houses	$15.00 to 30 00
Foundries, by meter or estimate	
Fish stalls	8 00
Fountains on counters, etc	7 50
In gardens, 1-16 inch jet, four hours per day	10 00
Each additional 1-16 inch or fraction thereof	7 50
Flushing sewers, man to attend hydrant if not more than half a day	1 00

Gardens, season from 15th April to 15th October, half lawn rates	
Greenhouses, double lawn rates	
Hotels, by meter	
Laundries, by meter or estimate	
Lawn rates, 2,000 square feet and under, per season	$4 00
Every additional 1,000 square feet, or part thereof	1 00
Malt houses, by meter	
Motors, in private dwellings, for pumping purposes, when water is pumped into storage tank	4 00
If water is pumped direct to fixtures, then for each fixture, in addition to the charge for motor	2 00
For driving machinery, by meter	
For church organs, by meter	
Offices, law, medical, dental, etc	$5.00 to 15 00
Printing establishment, by meter or estimate	
Photograph galleries	$12.00 to 20 00
Pop factories, by metre or estimate	
Saloons, by meter	
Stables, livery, by meter	
Hotel, by meter	
Private, per horse	2 00
Per cow	1 00
Stores, dry goods, hardware, grocery, book, drug, etc	$10.00 to 25 00
Soda-water fountains	$6.00 to 10 00
Soap factories, by meter or estimate	
Steam engines, by meter	
Or per horse power	
Tenement houses, each family as a separate house	
Tanneries, by meter or estimate	
Troughs, for cattle	6 00
Urinals, in private dwellings, self-closing, each	4 00
Water closets, in private dwellings, pan or self-closing	3 50

Meter rates:

Minimum rates for hotels and saloons, including meter rent, $6.26 per quarter gross.

Minimum rates for livery stables, including meter rent, $3.75 per quarter gross.

The rates for water consumed are as follows:

Up to 15,000 cubic feet, per quarter							15c	per 100	cubic feet.
Further amount over 15,000	and up to	30,000	cubic feet				12½c	"	"
"	"	30,000	"	50,000	"		10c	"	"
"	"	50,000	"	100,000	"		8c	"	"
"	"	100,000	cubic feet, per quarter				5c	"	"
Church organs							8c	"	"

Meter Rents:

The quarterly rental for meters is as follows:

½ inch,	$1.00	per quarter;	2	inch		$2.50	per	quarter.
¾ "	1.50	"	4	"		5.00	"	
1 "	2.00	"	6	"		7.00	"	

Discount of 20 per cent. will be allowed off all rates paid within the first fifteen days of the month in which they become due; except for building purposes, which are net in advance

A revenue of $160.00 net, per annum, is obtained for supplying water to Mt. St. Joseph, an institution outside the limits of the city.

9. Ottawa (Col. 13). Paid into sinking fund.

Water Rates:

	Per annum.
On every lot or part of lot valued together with the buildings thereon at $300 or less, and on every lot or part of lot used for the storing or piling of lumber or firewood, or other merchandise, for export or sale valued at $300 or less	$ 6 00
On every lot or part of lot valued together with the buildings thereon at from $300 to $600 inclusive, and on every lot or part of lot used for the storing or piling of lumber or firewood, or other merchandise, for export or sale valued at from $300 to $600 inclusive	8 00
On every lot or part of lot valued together with the buildings thereon at from $600 to $1,000 inclusive, and on every lot or part of lot used for the storing or piling of firewood, or other merchandise, for export or sale valued at from $600 to $1,000 inclusive	10 00
For every additional $500 or fractional part thereof in value on property of the above description	2 00
On every vacant lot or part of lot valued at $500 or less	2 00
On every additional $500 or fractional part thereof in value of every vacant lot or part of lot	1 00
And in addition to, and in excess of the foregoing, for the special benefit and advantage to be derived by such owner or occupant from water supplied or ready to be supplied	
On boarding or lodging houses, schools, colleges, hotels, and other public institutions, for each bed for boarder or lodger	2 00
For beds for employees and servants over 8 in public institutions, each	1 00
For beds in hospitals, orphan asylums, nunneries, each bed (exclusive of beds for boarders or lodgers)	1 00
For baths in public institutions, other than hotels, each	5 00
For baths in hotels, each	5 00
For closets (in excess of two) in private dwellings without cisterns, each	10 00
For closets in hotels and public institutions supplied with service boxes and valves, each	5 00
For closets in hotels and other public institutions without cisterns, each	5 00
For each urinal with self-acting valve or cock, running only when being used, each.	5 00
For other kinds of urinals, each	10 00
On every livery, boarding, tavern and other public stables, for each stall, exclusive of stalls for horses owned or boarded on the premises	2 00
On driving sheds, for each space of 4 feet	1 00
For horses, each	2 00
For cows, each	1 00
On water meters, hoists, elevators, engines and boilers, public conservatories, swimming baths, Turkish and vapor baths, and all public baths, hotels, warehouses, manufactories, laundries, breweries, distilleries, bottlers, dye werks, tanneries, cold storage, refrigeration buildings, restaurants, schools (other than the public schools of the city), colleges, universities, churches and other public buildings, fountains, milk vats, lawns, gardens, grass plots and other works and places where large quantities of water are used, the supply or quantity used to be determined by the engineer when not metered, for every 1,000	10

	Per annum.
On market stalls and cellars, each (net per stall)	5 00
On new buildings, repairs or extensions as follows :	
1. For every 1,000 bricks laid in motor	10
2. " toise of stone " "	05
3. " hundred yards of plaster	10
On public skating, curling or hockey rinks, or any such rink from which a revenue is derived, per 100 square feet	10
On private skating, curling or hockey rinks, or any such rink from which no revenue is derived, each	50
2. And for a permit for flooding any such rink	50
For all water required for street sprinkling and used (except by small hose) by any party or parties, not employed by the Corporation, per 1,000	15
On latrines in public schools and other places when not metered :	
1. Where the supply as estimated by the engineer does not exceed 500 gallons per day	30 00
2. Where the supply as estimated by the engineer exceeds 500 gallons per day for such excess per 1,000 gallons	10
For any supply not enumerated in the above a special assessment will be made or meters supplied.	
When water supplied for any purpose, when metered, per 1,000 gals	10
In addition to the foregoing the following charges will be made for the use of meters :	
½ inch meter	3 00
¾ " "	3 75
1 " "	4 75
1 1-16 inch meter	8 00
2 inch meter	14 00
3 " "	25 00
4 " "	45 00
Under exceptional circumstances water is supplied to buildings out of the city, and 25 per cent. in excess of the regular rates is charged.	

10. St. Catharines. (Col. 10). Average annual income. The municipality has received in dividends from Gas Company stock, from 1860 to 1902, inclusive, $100,460.70.

Water Rates :	
Dwellings and tenements, four rooms	$ 3 50
" " five "	4 00
" " six "	4 50
" " seven "	5 00
" " eight " and upwards	6 00
Boarding houses, not exceeding six rooms	5 00
Each additional room	25
Hotels, seven rooms	5 00
Each guest room	25
In addition to the above the following rates will be charged for the purposes specified :	
Bath Tubs, dwelling and tenement houses	2 00
Each additional	1 00
Hotels and boarding houses	4 00
Each additional	2 00

Barber Shops	$3 00
Each additional	1 50
Bakeries, each barrel of flour used daily	5 00
No bakery less than	5 00
Barber Shops, first chair	2 00
Each additional chair	1 00
Butcher and Fish Shop	5 00
Bar Rooms	5 00
Beer motors in bar room	6 00
Building purposes:	
Brick, per 1,000	10
Plastering, per 100 sq. yds	25
Stone, per cord	10
Concrete, per cubic yard	06
Cement walks or floors 6 in. thick or less, per square yard	01
Cement or concrete walks or floors over 6 inches thick, per cubic yard	6
Hot water and combination boilers in residences	1 00
Steam boilers for heating in residences	$2.00 to 4 00
Locomotives, one trip out per day, per year	60 00
Or meter rates:	
Laundries	$8.00 to 25 00
Offices and Sleeping Rooms in Blocks:	
For one room, where special service is put in	4 00
One room, where service is already in	2 00
For each room, without taps, but accessable to one	1 00
Law and insurance Offices	4 00
Medical, Dental Offices and Drug Store	$5.00 to 10 00
Photograph Galleries	$8-00 to 15 00
Printing Offices:	
According to number of presses	$5.00 to 25 00
Schools, for average attendance over one hundred	10 00
Boarding, in addition to dwelling rates	$4.00 to 6 00
Stores or Places of Business:	
Occupied by one party, not over 25 feet front	4 00
Each additional 10 ft. or part thereof	4 00
Stables, livery, sale and boarding, each horse with privilege of washing vehicles	3 00
Private, each horse, with privilege of washing vehicle	2 00
Hotel Stables, each stall	50
Cows, one	1 00
Each additional	75
Blacksmith, carpenter, and paint shops	4 00
Churches	5 00
Club Houses	10 00
Green Houses, to 1,000 feet of glass	5 00
Each additfonal 500 feet	1 00
Fountains, on couters, ten hours per day, seven months per annum	5 00
Gardens and Lawns, 1-16 inch jet, six hours per day	4 00
¼ inch jet, 6 hours per day	12 00
Gas Works, meter rates	

Hydrants, fire purposes $20 00

Hose Attachments:

For street sprinkling and window washing (where water is taken for inside use) 50 ft. front or less, each premises 1 00

Each additional foot 02

For lawn and garden sprinkling (where water is taken for inside use), for an area of 3,000 square feet or less 1 00

Over 3,000 and under 7,000 square feet 2 00

Over 7,000 and under 10,000 square feet 3 00

Steam boilers, for heating purposes in public buildings, hotels, churches and stores where water is returned to boiler, not exceeding 10 h. p. 2 50

Each additional h. p. 25

Steam engines, for each h. p. used 10 hours per day ..... $1.50 to 3 00

Gas engines, per h. p. per year, direct circulation 1 50

Hot Water Heating, for each store or office 1 00

When used for heating tenement blocks, per tenement 1 00

For churches 1 00

Street sprinkling, for each cart per month 25 00

Sewing Machine motors, private houses 2 00

Other than private dwellings 4 00

Urinals, private dwellings, each 1 00

Other than private dwellings, each 3 00

Each additional 1 00

Wash Basins, private dwellings, each 1 00

Each additional one 50

Other than private dwellings, each 1 00

Water Closets, one or more in private dwellings 2 00

Other than private dwellings, each 2 00

Laundry tubs, each 50

Breweries flat rate, per annum 200 00

Flushing Tanks for Sewers, meter rates .....

Water rates outside city limits, double regular rates .....

Meter rates:

Using	100 cubic feet or less per day			12c.	per 100 cubic feet	
"	100 to 300	cubic feet	per day	10c.	"	"
"	300 to 500	"	"	8c.	"	"
"	500 to 700	"	"	7c.	"	"
"	700 to 1,000	"	"	6c.	"	"
"	1,000 to 2,000	"	"	5½c.	"	"
"	2,000 to 2,500	"	"	5c.	"	"

And all consumers using water in excess of 2,500 cubic feet per day shall pay for excess at the rate of 3 cents per 100 cubic feet.

12. **St. Thomas.** Water rates:

Private dwelling houses:

Not exceeding 4 rooms $3 50

" 5 " 4 00

" 6 " 4 50

" 7 " 5 00

Each additional room 50

Bakeries, per meter or special arrangement	
Butcher stalls	$6 00
Blacksmith shop, one fire	4 00
Each additional fire	2 00
Barber shop, one chair	3 00
Each additional chair	1 50
Baths, other than swimming or plunge in private houses, per bath	2 00
In hotels or boarding houses, per bath	6 00
Swimming or plunge bath, per meter or by special arrangement	
Building purposes:	
per 1,000 bricks	10
" cord stone	15
" 100 square yards plastering	15
Concrete, per cubic yard	10
Applicant to pay all costs of putting in pipes for building purposes.	
Confectioneries, per meter or special arrangement	
Cow houses, per cow	1 50
Churches	$5 00 to 10 00
Foundries, per meter or by special arrangement	
Fish stalls	5 00
Fountains, window or on counter	6 00
Fountains in garden, 1-16 inch jet, 8 hours per day	8 00
Gardens, half lawn rates	
Green houses, by meter or special arrangement	
Hotels, by meter or special arrangement	
Laundries, by meter or special arrangements	
Lawns:	
500 feet and under	1 00
500 to 1,000	2 00
1,000 to 1,500	3 00
1,500 to 2,000	4 00
2,000 to 3,000	5 00
Each additional 1,000	50
Malt house, by meter, or 15c. per bushel per annum on capacity of steep tub	
Organs, by special arrangement	
Offices, medical and dental, first tap	6 00
Each additional tap	1 00
Offices, all other, first tap	4 00
Each additional tap	1 00
Printing establishments, per meter or special arrangement	
Photograph galleries, per meter or special arrangement	
Pot factories, by meter or special arrangement	
Saloons, same as hotels	
Stables, Livery, per meter or special arrangement	
Stables, hotel, for each stall	75
Stables, private, for first horse	1 50
Each additional horse	75
Stores, dry goods, hardware, grocery, and book, for first tap	5 00
Each additional tap	1 00

Soda water fountains	$8 00
Steam engines :	
Steam engine of not more than 20-horse power	2 00
Each horse over 20	1 00
Steam boilers for heating purposes in private dwellings	
Condensing engines by meter or special arrangement	
Street sprinkling :	
Thirty feet frontage and under	50
Above 30 feet and under 66 feet	1 00
Above 66 feet per foot	1½
Tenement houses, each family as a separate house.	
Urinals in private dwelling, self-closing, one	3 00
Each additional one	2 00
Hotels and boarding houses, self-closing	4 00
Not self-closing	3 00
Water closets in private dwellings, pan, each	1 50
Each additional pan	75
Hotels and boarding houses, pan, each	4 00
Each additional pan	3 00
Hotels and boarding houses, hopper, not more than four seats	12 00
Each additional seat	3 00
Meter rates, per 100 cubic feet	12

The following discounts will be allowed off all meter rates, paid on or before the 15th day of the month in which they shall become due :

1,500 cubic feet, per quarter, and under	20 per cent.
Above 1,500 and under 3,000 cubic feet	22 "
" 3,000 " 4,500 "	24 "
" 4,500 " 6,500 "	26 "
" 6,500 " 8,000 "	28 "
" 8,000 " 5,500 "	30 "
" 9,500 " 10,500 "	32 "
" 10,500 " 13,000 "	34 "
" 13,000 " 14,500 "	36 "
" 14,500 " 16,000 "	38 "
" 16,000 " 20,000 "	40 "
" 20,000 " 40,000 "	45 "
All above 40,000 cubic feet, per quarter	50 "

Meter furnished by the consumer must be of such pattern as the Board shall approve of. If furnished by the Board an annual rent, payable quarterly, will be charged for the cost and care of each meter, as follows :

½-inch meter	$1 50
⅝ " "	1 75
¾ " "	1 75
1 " "	1 25
1½ " "	4 00
2 " "	7 00
3 " "	12 50
4 " "	22 50

A discount of 20 per cent. will be allowed off all rates paid within the first fifteen days of the month in which they shall become due, except for lawns, gardens, street sprinkling, hose and building purposes, which are net in advance.

Double rates are charged for water supplied outside the limits of the city, and from this source about $300 represents the annual average revenue derived. St. Thomas took over the street railway system during the latter months of the year 1902.

13. **Toronto.** Water rates:

Dwellings,—Minimum rate of $1.50 per annum for 4-roomed house with 2 inmates increasing 25 cents for each additional room and 25 cents for each additional inmate.

	Per annum.
Basins in private dwellings, for the first	$ 0 50
Each additional	25
In other than private dwellings, for the first	75
Each additional	37½
Baths, in private dwellings;	
Hot or hot and cold water	1 25
Each additional	75
Cold	75
Each additional	50
In other than private dwellings:	
Hot or hot and cold	2 50
Each additional	1 50
Cold	1 50
Each additional	1 00
Urinals, in private dwellings:	
For the first self-acting	1 25
Each additional	75
In other than private dwellings:	
For the first self acting	2 50
Each additional	1 50
Water Closets, in private dwellings:	
For the first	1 25
Each additional	50
In other than private dwellings:	
For the first	2 50
Each additional	1 50
Bakers, bread and pastry:	
Each barrel of flour used per day	1 25
Biscuits and crackers:	
Each barrel of flour used per day	75
Bars and Salons:	
For the use of water in the bar	$4.00 to 6 00
Barbers, for the first chair	1 00
Each additional	75
Boarding Houses:	
For each boarder, in addition to the charge for the family	25
Brewers when not metered:	
For each barrel brewed	01¼

Building, per 1,000 brick	$0 02½
Masonry, per toise	1¼
Plastering (two coats), per thousand yards	1 25
Mortar beds, per barrel	00¼
Churches, one-tenth of the full rates charged public buildings for any fixtures	
Small motors may be charged for upon the estimate of the quantity of water used—all the larger will be metered	
Cows, for the first	25
Each additional	20
Distilleries, when not metered :	
For each barrel	02½
Dye Works, employing 1 to 3 hands	3 00
Employing 4 or 5 hands	5 00
" 6 or 7 "	7 00
" 8 to 10 "	9 25
" 11 to 15 "	11 25
Steam boiler for dye purposes	2 00
Fire purposes, fire plugs in buildings, each	25
Flushing, flushing drains, per hour	31¼
Forges, for the first fire	1 00
Each additional	75
Fountains, for 1-16 inch jet, the season	2 50
⅛ inch jet, the season	5 00
¼ " "	10 00
Six hours per day allowed	
Soda water, the season	2 50
Vegetable, the season	1 25
Gas engines, per horse power, per year	1 50
Hotels, etc., hotels and other large consumers to pay 15 cents per 1,000 gallons on the estimated quantity of water used or to be metered	
Laundry, private :	
For the first tub	50
For each additional	25
Other than private :	
For the first tub	50
For each additional	25
Employing 3 hands and under	3 75
" 5 " "	6 25
" 7 " "	8 75
" over 7 hands	10 00
Milk vats, for the first	1 00
Each additional	75
Pavements, wetting ballast, etc., per 1,000 square yards	30
Restaurants, occasional customers having meals, per head	07½
Steam engines, 10 horse power and under, each	1 75
Each additional h.p. from 10 to 25	1 50
" " over 25	1 25
Schools, boarders same as for boarding houses	25
" Day scholars, per each scholar, based on the average attendance	7½

Stables, private :

For the first horse	$ 0 75
Each additional	50
Each vehicle	25

Other than private :

For the first horse	75
Each additional horse	50
Each vacant stall	25
Each vehicle	50

Warehouses, Manufactories, etc. :

Each flat	75
Each hand	7½

Special rates charged for sprinkling lawns, gardens, grass plots, etc. Season from 1st April (and under) per season :

500 square feet (and under) per season	$ 62½
Above.—500 and up to 1,000 "	1 00
" 1,000 " 2,000 "	1 25
" 2,000 " 3,000 "	1 37½
For every 1,000 square feet additional or part thereof	12½

Meter Rates :

(1) For Manufacturing Establishments :
6¼ cents per 1,000 gallons when supplied for manufacturing purposes, except any hereinafter referred to.

(2) For Brewers :
8¾ cents per 1,000 gallons when supplied to brewers.

(3) For Swimming Baths :
12½ cents per 1,000 gallons for colleges, clubs and societies having swimming baths in such colleges, clubs or society buildings.

(4) For other Purposes :
15 cents per 1,000 gallons for churches, hoists, elevators, distilling, laundry private houses and all other purposes.

(5) Supplied for use outside the City :
25 cents per 1,000 gallons of water supplied to persons residing outside the City limits.

Meter rentals :

½-inch or ⅝-inch, per annum	$ 4 00
¾-inch, per annum	4 50
1-inch, "	5 00
1½-inch, "	7 00
2-inch, "	8 00
3-inch, "	15 00
4-inch, "	30 00
6-inch, "	50 00

14. Windsor. The City Clerk reports that the waterworks system is controlled by a Board of Commissioners, who provide the annual payments of principal and interests on the waterworks debt, and pay all the cost of maintenance, operation and repairs, and contribute nothing towards the items mentioned in Column 21. The electric lighting system is maintained for the purpose of lighting streets and municipal buildings only.

16. **Woodstock** (Col. 2). The waterworks system was maintained from 1885 to 1890 for fire protection purposes only, and from the year 1890 water has been supplied to consumers.

Water rates:

	Per annum.
Private dwelling house, each:	
For first cock	$ 5 00
Each cock after first	1 00
Boarding houses, per room	1 50
Bakeries, average daily use for each bbl. of flour (no bakery less than $15.00)	3 00
Butchers' stalls or shops	6 00
Blacksmith shops, one fire	4 00
Each addition fire	2 00
Barber shops, one chair	5 00
Each additional chair	1 50
Baths, other than swimming or plunge:	
In private houses, per bath	2 00
In hotels, boarding-houses and clubs	4 00
In Bathing-houses or barber shops	10 00
Building purposes:	
Per 1,000 bricks	10
Per 100 square yards plastering	25
Per perch of stone	03
Per square yard of concrete	12
Cow houses, per cow	1 00
Churches	$5 00 to 10 00
Colleges, per bed	1 00
Dye works, by meter or estimate	
Eating houses	$15 00 to 30 00
Foundries, by meter or estimate	
Fish stalls	6 00
Fountains, on counters	6 00
Fountains, in garden, 1-16 inch jet, eight hours per day	10 00
Each additional 1-16	7 50
Gardens, half lawn rates	7 50
Greenhouses, double lawn rates	
Hotels, if not more than 14 rooms, per room	1 50
Each additional room	1 00
Bar room, in addition	$6 00 to 10 00
Hose, for season (15th April to 15th October)	3 00
Laundries, per meter or estimate	
Lawn rates:	
2,000 square feet and under, per season	4 00
Above 2,000 and under 4,000	5 00
Above 4,000 and under 6,000	5 50
Every additional 1,000 square feet	25
Organs	$50 00 to 100 00
Offices, law, medical, dental, etc	5 00
Printing establishments, per special arrangement or by meter; no printing establishment less than	10 00
Photograph galleries, by special arrangement or meter, none less than	10 00

Pop factories, per special arrangement or meter	
Saloons	$5.00 to $10 00
Schools day as per attendance, per 100 scholars	7 50
Stables, livery, for each stall	2 00
Stables, hotels, " "	75
Stables, private " "	2 00
Stores, dry goods, hardware, grocery, book, drug	$6.00 to 15 00
Soda water fountains	$6.00 10 00
Steam engines, if not more than 20-horse power boilers, per horse	2 00
Each horse over 20	1 00
Steam boilers, for heating purposes, in private dwellings	4 00
Urinals, in private dwellings, self-acting	3 00
Each additional one	2 00
Hotels and boarding houses, self-closing	4 00
Not self-closing	10 00
	Per annum.
Water closets, in private dwellings, pan, each	2 50
Private hopper	20 00
Hotels and boarding houses, pan, each	5 00
" " " hopper	20 00

The first 100,000 gals. or less 25c. per 1,000 gals

The 2nd 100,000 to 150,000 gals. or less, 20c. per 1,000 gals.

The 2nd 250,000 gals. or less, 15c. per 1,000 gals.

The 2nd 500,000 gals. or less, 12c. per 1,000 gals.

All in excess of 1,000,000 gals. at 12c. per 1,000 gals.

The above rates are subject to a discount of 20 per cent. if paid within fifteen days when due.

Special rates will be made with Railways and other consumers requiring several million gallons per annum.

Double rates charged for supplying water outside municipality.

Electric lighting rates:

11 cents per 1,000 watts with discount of 20 per cent. for prompt payment.

Meter rent, 20 cents per month.

Electric light furnished to one consumer outside city limits at 14 cents per 1,000 watts, with a discount of 20 per cent. off, for prompt payment.

Revenue from this consumer about $60 per annum.

18. Alliston. Water is supplied to hotels at $10 per annum for the first faucet, and $1.50 for each additional faucet. Dwelling houses are charged $1.50 for the first faucet and $3 for bathroom. Water for lawns is charged for at the rate of $3 for 3-16 inch nozzle, and $4 for ¼-inch nozzle per 1,000 feet.

19. Almonte. (Col. 13) Amount paid annually into sinking fund. (Col. 19) A portion of the surplus is used in extension of plant, and a portion is used for constructing permanent foot-walks. Town Clerk states: "We levy no rate of taxation for payment of debentures and interest, but pay those items out of profit of the plant." Consumers are charged 20 cents per month for 16 c. p. lamps, and 12½ cents per month for 8 c. p. lamps. Street lighting is charged for at the rate of 20 cents for each 2,000 c. p. arc lamp per night.

20. Amherstburg. (Col. 11) Clerk states: "The waterworks and electric light are all chargeable under one head. As to the expense of same, I approximate the cost of

running lighting plant at $460.00. As to the income, the whole income is derived from water rates solely, the electric light being used only for street lighting." Water rates : Dwelling, 5 rooms and 6 inmates $10.00 per annum, increasing 80 cents for each additional room ; and 80 cents for each additional inmate. Baths, for two persons, $1.00 ; each additional person 50 cents. Hotels, for each room up to 20, $1.50 ; for each additional room over 20 $1.00. A general charge of 25 cents per thousand gallons will be made for all water supplied by meter. Water takers by meter outside the town, 34 cents per 1,000 gallons. All other water takers, outside the boundaries of the municipality, charged 25 per cent. in addition to the above rate. A discount of 50 per cent. is allowed when rates are paid within ten days after they become due.

Meter rentals ½ or ¾ in. per annum		$2 00
" " ¾ in. per annum		4 00
" " 2 " "		14 00
" " 6 " "		100 00

22. Aurora. Return incomplete.

23. Aylmer. (Col. 8) A charge of $5,241.37 is made against the Town in respect of pumping water, lighting the streets and the town hall, and for power and light supplied under an arrangement with the municipality to a shoe factory. (Col. 9) The annual income from waterworks and electric lighting is deposited in the general fund, and the annual working expenses (Col. 11) and annual payments of principal and interest come out of the general fund. The Clerk reports : "On the 31st December, 1902, there was received from all sources, for electric light, the sum of $6,006.24, and paid out the sum of $7,832.88, the balance and the yearly annual payment of $1,471.64 being met from the general fund."

23. Barrie. (Col. 17) Surplus on water works is kept for any emergency or to cover a shortage should it occur. (Col. 18) Shortage in respect to electric lighting is left in abeyance, the management hoping to pay it off from earnings. Water rates : For a dwelling not exceeding five rooms, one faucet, the rate is $5.56 ; for each additional faucet $1.11 is charged. Meter rates : From 11 cents to 33 cents per 1,000 gallons, according to the quantity used per diem. Electric lighting rates : Meter, 12½ cents per 1,000 watts. Less discount 20 per cent. if paid at the Bank of Toronto in 15 days of date of bill. The following additional discounts will be allowed where the half quarterly consumption is 200,000 to 300,000 watts, 5 per cent.; over 300,000 to 500,000 watts, 10 per cent.: over 500,000 watts, 15 per cent. Minimum charge per year for light on meter, $12.00. Flat rate : Office, one and two lights, at $5.00 each per annum ; houses and stores, one and two lights, at $7.50 each per annum. Less discount of 20 per cent. if paid within 15 days. Over two lights at meter rates.

27. Berlin. (Col. 8) About $5,500 is the average annual amount charged to the corporation for street watering and hydrant rental. Water rates : Kitchen use, $5.00, each additional faucet, $1.00. Meter rates : (Exclusive of meter rent, which is $10.00 per year) from 6 cents to 30 cents per 1,000 gallons, according to the quantity used per diem. Gas works and electric lighting plants were taken over by the corporation on July 1st, 1903.

28. Bothwell. (Col. 18) Left outstanding in expectation that future profits will wipe out this deficit. Electric lighting rate, 35 cents per light, per month, throughout the entire year.

29. Bracebridge. An average rate of $6 per year is charged for water, and $3 per year for electric lighting. The municipality commenced supplying the electrical power to manufacturers during the year 1903 at $12.50 per horsepower per year.

31. Brampton. Water rates : Dwellings not exceeding eight rooms, one faucet, $5.5 For an eight-room dwelling, one faucet, $6.67 ; each additional faucet, $1.12. Mete rates : 100 to 500 gallons per day, 33⅓ cents per 1,000 gallons. A minimum rate of 18 cents per gallon is charged where consumption is from 10,000 to 20,000 gallons per day, then

rising again to 33⅓ cents per 1,000 gallons where 40,000 gallons or over are used. Meter rents from $1 to $5, according to gauge.

32. Brockville. (Col. 9) Includes premium on debentures. (Col. 11) Includes yearly grant to corporation of $1,200. (Col. 13) Includes accruing interest of sinking fund. Gas rates: $2 per 1,000 feet is charged, when used for illuminating purposes, and $1 when used for fuel. Electric light is supplied at 10 cents per 1,000 watts.

35. Cornwall. Water rates:

Private Dwellings:	Per Annum.
Private Dwellings, not exceeding five rooms, one faucet	$5 00
Private Dwellings, over five rooms, one faucet	6 00
Each additional faucet	1 00
Bath tubs	3 60
Each additional	1 50
Urinals	2 00
Water Closet, self-closing	3 50
Stationary Wash Tubs	3 00
Sprinklers, for street or lawn, for 66 feet front or less	5 00
Each additional foot front	08
Private stables, one horse, including washing carriage, one faucet	3 00
Each additional horse	2 00
Hotels, Restaurants, Saloons, Boarding Houses, Livery Stables, Steam Boilers, Factories, etc., according to amount of water used	
Office and Stores, from	$3 00 to 15 00
Bakeries:	
Using, not to exceed, three barrels of flour per diem	12 00
Each additional barrel of flour used	4 00
Banks:	
Including one wash basin	10 00
Barber shops:	
One chair	5 00
Each additional chair	1 00
Butchers Stalls and Shops, from	$5 00 to 20 00
Bath Houses:	
Public, per tub	$5 00 to 20 00
Cigar Manufacturers:	
Employing, not to exceed, ten hands	10 00
Each additional hand	75
Fountains:	
Flowing, not exceeding six hours per day during season, per season	
One-eighth orifice	5 00
Three-sixteenths	12 00
One-Fourth	25 00
Five-sixteenths	45 00
Laundries:	
From	$10 00 to 30 00

	Per annum.
Printing Offices :	
Not including steam engine	$8 00 to 30 00
Photograph Galleries :	
From	$10 00 to 20 00
Urinals :	
In offices, stores and shops, each	3 00
Water Closets :	
In offices, stores and shops, each	5 00
Meter Rates :	
500 gallons or less per day, per 1,000 gallons	.25
500 to 1,000 gallons " " "	.22
1,000 to 2,000 " " " "	.19
2,000 to 3,000 " " " "	.16
3,000 to 4,000 " " " "	.15
4,000 to 5,000 " " " "	.12
5,000 to 1,0000 " " " "	.10
Over 10,000, special rates	

35. **Deseronto.** (Col. 8). The Town Clerk reports, that while no actual charge is made for water supplied to corporation, that a reasonable estimate of the amount chargeable in respect of fire protection and street sprinkling would be $3,050.00.

Water Rates :	Per annum.
Private dwellings, one family, for the use of water inside the house, and not for any other purpose otherwise specified herein, one faucet	$ 5 00
Each additional faucet	2 00
Hotels, up to 14 rooms, each room $1	14 00
Each additional room	50
Barber shops, not more than two chairs	5 00
Each additional chair	2 00
Stores and offices, first tap	5 00
Each additional tap	2 00
Baths, public baths in hotels, or public bath rooms including one basin, each	4 00
Private bath room in dwelling houses, including basin, each	2 00
Closets, public in hotels each	4 00
Private, in dwelling, each	2 00
Urinals, all places, each	2 00
Livery stables, for each horse, this includes washing buggies and all other purposes about the stable	1 00
Lawns, 2,000 square feet and under, season May 1st to November 1st	2 50
Over 2,000 square feet and under 6,000 square feet	4 00
For each additional 1,000 square feet	25
Sprinkling street, for each frontage, one store only	1 25
Washing windows, sprinkling sidewalk, etc., for sprinkling sidewalks, and streets in front of same for washing and cleaning windows, one store only	1 25
For building purposes :	
For each 1,000 brick laid	10
For each cord of stone	10
For each 100 square yards of plaster	20

37. Dresden. Electric lighting rates: Houses 25 cents per 16 c.p. light per month. Stores, 50 cents per light per month.

38. Dundas. Water sold by meter and flat rate. Large consumers have meters. Manufacturers are charged 10 cents per 1,000 gallons. others 25 cents per 1000 gallons. Flat rates: Dwellings, with 6 rooms and under, $6.00 per year, over 6 rooms, $8.00 per year. Baths, $2.00 extra. Closets, $3.00 extra.

39. Dunnville. Return incomplete.

40. Essex. Water Rates.

	Per annum.
Private dwellings, not exceeding six rooms	$ 7 00
Private dwellings, exceeding six rooms	8 00
Bath tubs, in private dwellings	2 50
Bath tubs, in hotels	7 00
Bakeries	8 00
Barber Shops	6 75
Butcher Shops	6 75
For building purposes, for each 1,000 brick	25
For building purposes, for each 100 sq. yds. plastering	50
For building purposes, for each cord of stone	40
Blacksmith Shops	6 75
Fountains, on counters, 1-16 inch jet	10 00
Gardens or lawns, 1-16 inch jet from April 15th to Oct. 15th	4 00
Gardens or lawns, 1-8 inch jet from April 15th to Oct. 15th	12 00
Mills and factories, cleaning and filling boilers, each, per month	66
Hotels, each	40 00
Offices and sleeping rooms	5 00
Photograph galleries	10 00
Printing offices	10 00
Pop factories	15 00
High and public schools, per head, average attendance	35
Stores and places of business of 25 feet front	7 00
Stores and places of business for each additional 12 feet	3 50
Sprinkling streets, 1 hour each day, with 1-8 inch jet	7 00
Livery and sale stables, with privilege to wash buggies	25 00
Private stables, one horse with privilege to wash buggies	1 25
Private stables, for each additional horse	1 00
Hotel stables, with privilege to wash buggies	12 00
Cows each, or other full grown cattle	1 00

A discount of 25% is allowed on all of the foregoing rates when paid quarterly in advance.

41. Fort William. No information supplied respecting rates charged for water and light.

Galt. (Col. 8). Town Clerk reports: "Regarding the item of street watering and fire protection, I would say that there has not been any credit made in the books of the municipality in respect to water used for this purpose, with the exception of last year, when the sum of $303.95 was credited for street watering. As for fire protection, it has been considered that the sum of $5,500 might fairly be charged the town for this service, there being 129 fire hydrants." Water rates: Dwelling, six rooms and under, $5.00 per annum; seven rooms and over, $7.00 per annum; discount of 20 per cent. allowed for prompt payment. Meter rates: 30 cents per 100 cubic feet; users must pay a minimum net rate of $6 per annum.

44. Goderich. The income from both systems is placed in the general revenue out of which interest on debentures is paid, thus the income from these undertakings is not directly applied to either interest or sinking fund. (Col. 14). This shows the average annual payments of interest on debentures for the last four years. Water rates:—Dwellings, six rooms $6; each additional room 25 cents. Hotels, first five rooms, including bar, $10; for each additional room up to 30, 75 cents each; for additional rooms over 30, 50 cents each. Meter rates:—1,000 cubic feet and under $3.20, increasing to $11.20 for from 19,000 to 20,000 cubic feet; for each additional 1,000 cubic feet above 20,000, 40 cents. Electric light rates:—For Stores 45 cts. per 16 c. p. Lamp per month. For Hotels, first floor, 45 cts. per 16 c. p. Lamps per month. Lights on all other floors, the same rule as that charged for lights in residences.

For Residences:

5 Lamps 30 cts. per 16 c. p. lamp per month.
6 and 7 lamps 29 cts. per 16 c. p. lamp per month.
8 and 9 " 28 cts. " 16 c. p. " "
10 and 11 " 27 cts. " 16 c. p. " "
12, 13 and 14 lamps 26 cts. per 16 c. p. lamps per month.
15 " 25 cts. " 16 c. p. " "
All lamps over 15, 10 cts. " 16 c. p. " "
With a minimum charge of $3.75 per month.

A discount of 10 per cent. on all the above rates will be allowed for cash payment within ten days from date of bill.

46. Hespeler. Electric lighting rates:

For Residences:

	Per week
1 16 Candle Power Light	18
2 16 " " "	28
3 16 " " "	36
4 16 " " "	48
5 16 " " "	60

For Stores and Livery Stables:

1 16 Candle Power Light	20
2 16 " " "	36
3 16 " " "	50
4 16 " " "	64
5 16 " " "	80

A special discount of 50 per cent. allowed for cash payment at the Town Treasurer's Office within fifteen days from date of bill on account for lighting contract.

47. Kincardine. Water Rates:

	Per annum
Private dwellings, 1 family, not exceeding 5 rooms, 1 faucet	$ 5 00
Over five rooms, one faucet	6 00
Each additional faucet	1 00
Bath additional	3 00
Each additional	1 50
Water closets, self-closing	3 50

Hotels, boarding houses, livery stables, steam boilers, factories, etc., according to the amount of water used.

Meter Rates :

500 gals or less per day	25 cts. per 1,000 gals.
500 to 1,000 gals	22 " " "
1,000 to 2,000 gals	19 " " "
2,000 to 3,000 "	16 " " "
3,000 to 4,000 "	15 " " "
4,000 to 5,000 "	12 " " "
5,000 to 10,000 "	10 " " "

Electric lighting rates :—

For Stores, not more than 2 lights	$6 00	each per 16 c. p. lamp per annum.
" 3 lights and up	5 00	" " "
For residences, 2 lights	4 00	" " "
" 3 " and up	3 00	" " "
For Club Rooms	4 00	" " "

For Hotels, $3 40 per light per annum for 20 lights and over.

A special discount of ten per cent. will be allowed on store lights where three or more are installed, if paid to the Treasurer on or before the first day of each month.

49. Kingsville. Waterworks :—(Col. 8). $650 should be credited to waterworks account for fire protection and street watering. Water rates : —Dwellings, $5 per annum ; bath, $2 per annum ; lawn, $2.50 per annum ; steam boilers, $8 to 13 per month ; livery stables, $15 to $20 per annum. The supply of natural gas having practically failed, the gas works are now unproductive.

51. Lindsay. (Col. 15). No money has yet been set apart for depreciation, but there is the sum of $3,482.88 credited on profit and loss account. Water rates :—Dwellings not exceeding five rooms, one faucet, $5.00 ; over five rooms, one faucet, $6.00 ; each additional faucet, $1. Meter rates :—1 to 500 gallons per day, 25 cents per 1,000 gallons ; 500 to 1,000 gallons. per day, 22 cents per 1,000 gallons ; 85,000 gallons and over, 4 cents per 1,000 gallons. Meter rents :—From $3 to $6, according to gauge.

52. Meaford. Water rates :—$4 for each tap.

53. Midland. (Col. 9). Although no actual charge is made in respect of water supplied for fire protection purposes, the Town Clerk reports that a credit should be made to the undertaking of $900 in respect of this service. Water rates :—First faucet, $6 per annum ; each additional faucet, $1 ; lawns, $3 per annum.

54. Mitchell. Return incomplete. Waterworks and electric lighting plant have the same station, and one engineer attends to both undertakings with the assistance of the electrician.

Electric light rates :—	Per year.
Window lights, incandescent. 16 c.p., constant	$6 00
Inside store lights, "	5 00
Incandescent store lights, "	3 00
House lights, "	4 00
Bedroom lights, and cellars, "	2 00
" " 8 c.p., "	1 50
Arc lights "	35 00
" Saturday nights	13 00

56. Mt. Forest. (Col. 13). These amounts include payments of interest and principle.

Water rates :

Dwellings, first faucet	$5 00
Each additional faucet	1 00

Boarding houses, first faucet	$6 00
Each additional faucet	1 00
Hotels, 14 rooms and under, first faucet	14 00
Each additional room	0 50
Bar-room, in addition	8 00
For any one hotel, in no case less than	20 00

Meter rates :

For private dwellings and other services, per 1,000 gallons	0 35
Rent of ¾-inch meter, per annum	3 50

Electric lighting rates —For dwellings :

From 1 to 3-16 candle power lights, per year	10 00
For 4 " " "	11 00
" 5 " " "	12 00
" 6 " " "	13 50
" 7 " " "	15 00
" 8 " " "	16 50
" 9 " " "	18 00
" 10 " " "	19 50
Each additional 16 candle power light	1 25

For hotels :

From 1 to 5, 16 candle power lights per year	35 00
For 6 " " "	42 00
" 7 " " "	49 00
" 8 " " "	56 00
" 9 " " "	63 00
" 10 " " "	70 00
" 15 " " "	102 00
" 20 " " "	124 00
" 25 " " "	142 00
Each additional light	1 50

For stores :

From 1 to 5, 16 candle power lights per year	6 00
For 10 " " "	52 00
" 16 " " "	76 00
Each additional light	3 00

58. **Newmarket.** (Col. 11). The waterworks and electric light plant are driven by the same battery of boilers ; it was, therefore, found impossible to separate the two undertakings.

Water rates :	Per annum.
Dwellings, for faucet	$6 00
Second faucet	1 00
Baths	2 00
Hotels, for the first 10 rooms (exclusive of bar, for which $10 is charged)	2 00
For the second ten rooms or less	1 00

Meter rates:

Per 1,000 gallons	20
If outside the limits of the municipality, per 1,000 gallons	30
Meter rental for ½ to ¾ inch up to 6 inch, for which the rental is $100, starts at	2 00

60. Niagara. Water rates :

Dwellings, for one faucet, plain	$ 6 00
For Screw faucet, extra	4 00
Bath tub	2 00
Hotels, for one plain faucet, up to and including five rooms	6 00
For each additional room	1 00
Bar room, per plain tap	5 00
Electric light rates :	
For each 16 c. p. lamp, per week	10
For each additional 16 c. p. of lamp, additional	10
Electric lighting rates :	
The service from thirty minutes before sunset until twelve o'clock on the following morning, during the months of November, December, January, February, March and April, and until one o'clock on the following morning for the months of May, June, July, August, September and October, for each 16 c. p. lamp, per week	10
For a lamp or lamps of more than 16 c. p., at the rate of, for each 16 c. p. per week	10

62. Niagara Falls. (Col. 8). $2,276 charged the town for water for general purposes. (Col. 12). These sums include both principal and interest. (Col. 19). The object of carrying on the cemetery is not profit, but to make expenses light and rate low. The village of Niagara Falls is supplied with water from the town waterworks and the sum of $1,350 received therefor

Water rates

	Per annum.
Dwellings, all ordinary purposes	$ 5 00
Meter rates :	
1,000 gallons daily average or less, per 1,000 gallons	12
Up to 25,000 gallons and over per day, per 1,000 gallons	3
50 per cent. additional to consumers outside the limits of the municipality	1 00
Meter rent :	
¾-inch guage, per quarter	1 00
6-inch guage "	7 00
Electric light rates :	
3 to 7 16 c.p. lamps, each per month	40
8 to 20 " " "	37½
21 to 40 " " "	35
41 to 80 " " "	16
32 c.p. lamps, twice the price of 16 c.p. lamps	
Arc lights, 2,000 c.p., per annum	8 00

65. North Bay. (Col. 8). No charge is actually made for water supplied the corporation, but the value of this service is estimated at $750.

Water rates :

Dwellings, 4 persons and under, and 5 rooms and under	$ 7 00
Bath tub, in private house	2 00
" " hotel	3 00
Water closet, in private house, self-acting	3 00
" " hotel	5 00
Grocery, provision and liquor stores	8 00
Dry goods, hardware, etc	6 00
Subject to a discount of 10 per cent.	

66. North Toronto. The waterworks and electric lighting systems are operated together, and the figures in columns 4 to 8 inclusive, and 10 to 18 inclusive, refer to both systems.

Water rates :

The average for domestic purposes, per year, net	$ 3 00
For special purposes, per year, net	2 00

68. Orangeville. (Col. 8). No amount is actually credited to the undertaking for water used by the corporation, but it is estimated that $825 per annum should be credited. (Col. 13). Includes principal and interest. (Col. 18). Approximate net loss about $400. (Col. 19). Paid out of general fund.

Water rates :

	Per annum.
Dwellings, 6 rooms and under	$ 5 00
Each additional room	50
Hotels, 12 rooms (bar room reckoned one room)	15 00
Each additional room, up to and inclusive of 20, each	50

Meter rates :

Per 1,000 gallons, each	25
Rent of meter	3 00

69. Orillia. Waterworks and electrical plant are operated together, and the figures given include both systems. Light as per 10 4-10 per 1,000 watts. Power, $16.00 per horse power.

71. Owen Sound. (Col. 4). Of this sum $12,686.19 is unexpended.

Water rates :

Dwellings, one tap	$ 4 00

Meter rates :

250 gallons or less per day, per 1,000 gallons	27
Up to 2,000 gallons and over per day, per 1,000 gallons	8

73. Paris

Meter rate for electric light, per 1,000 watts	10

75. Parry Sound. Electric light rates :

Average per month, per 16 c.p. lamp, for domestic use	25

77. Pembroke.

Per annum for 5 rooms	6 00
For each additional	1 00
Water closets	3 00
Baths	2 00
General store	8 00
Liquor store	10 00
Grocery	6 00
Dry goods	5 00
Offices	4 00
Hotels, each room	1 50
Hotel stables	10 00
Hotel bar	5 00
Lawns, 3,000 square feet	3 00
Each additional thousand	50

78. Penetanguishene. No information supplied respecting water rates.

79. **Peterborough.** Water rates:

Dwellings, 4 persons and under, and 5 rooms and under	$ 6 00
For each additional person	50
For each additional room	50
Hotels, 5 rooms	12 00
Each additional room	1 00

Meter rates:

From 100 to 500 gallons per day, per 1,000 gallons	$ 35
Up to 20,000 gallons and over per day, per 1,000 gallons	15

80. **Petrolea.** Water rates:

For 6-roomed dwelling, 1 tap	$ 6 00
Each additional room	75
Bath	3 00
Basin	1 00

81. **Port Arthur.** The electric railway and electric lighting systems were operated up to December 31st, 1902, as one undertaking, having the same power house and staff of employees, except conductors and motormen on street cars. Separate accounts were not kept, so that the figures respecting income and expenditure are combined in the return.

Electric light rates:

1,000 watts	$ 20

60 per cent. discount when supplied by meter, or 2 to 4 cents, less 50 per cent. flat.
Meter rent is charged in addition.

84. **Port Hope.** Incomplete.

Water rates:

Per 1,000 gallons according to quantity used	from 10 cents to 25

The town owns $13,750 stock in the gas works, the average annual dividend from which amounts to $515.62. It also owes $60,000 in respect of the harbor, docks and piers, the annual expense connected with which amounts to $650.

85. **Prescott.** (Col. 13) Includes principal and interest. A bonus is given to the starch works of 100,000 gallons of water daily and 100 electric lights nightly.

87. **Rat Portage.** Water rates:

Per annum, for 5-roomed house	$12 00

88. **Renfrew.** (Col. 14) Includes principal and interest.

Water rates:

Dwellings, 5 rooms and under	$ 5 00
Each additional room	50
Hotels, 6 rooms and under	5 00
Each additional room	50
Bar rooms, each	10 00
Manufacturers, per 100 cubic feet	10
Minimum, per annum	20 00

89. **St. Mary's.** Return incomplete. The Town Clerk states:—"As waterworks and electric light works are run togethor, it is difficult to say as to share of profits, but generally speaking, it is safe to say the electric light yields a fair profit, and the waterworks a good deficit." No information supplied respecting rates,

91. Sarnia Water rates :

Dwellings, 3 rooms and 4 inmates, per annum	$ 3 00
For each additional room	50
For each additional inmate up to 12 rooms and 12 inmates	50

After which 25 cents is charged for each additional room and 25 cents for each additional person.

92. Seaforth. (Col. 9). Waterworks system is maintained for fire protection purposes, and no revenue is derived therefrom except $350 received from the Grand Trunk Railway, and a small annual income from water supplied for lawns, users being charged $6 per year therefor.

93. Smith's Falls Return incomplete. A minimum rate of $5 per annum is charged for water for a dwelling of seven rooms or under.

94. Stayner. (Col. 3). The amount received is proceeds of debenture issue of $24,000. (Col. 7) Town Clerk reports : "Expense of running is so far practically nothing." A minimum water rate of $4 is charged for the first faucet, and $1 for each additional faucet.

95. Sturgeon Falls. It will be observed that this undertaking was only commenced in 1903. (Col. 13 includes principal and interest.)

96. Thessalon (Col. 11). This includes cost of operating electric light plant, as the two works are run together. (Col. 13) includes principal and interest. Charge for electric lighting, $3 per 16 c. p. lamp. No information respecting water rates.

98. Thorold. Return imcomplete.

99. Waterloo. Thirty cents per 1,000 gallons by meter, with 10 per cent discount there from, if paid promptly.

100. Welland. No information supplied respecting water rates.

101. Alexandria. Waterworks and electric lighting installed at the same time, and operated by the same power and employees.

Water Rates :	Per Annum.
For kitchen use	$ 6 00
Bath	1 50
Lawn	1 50

Lights ;

Average, each	3 00

102. Acton. Return incomplete.

Electric lighting :

Per 1,000 watts	11

103. Beamsville. (Col. 14) Includes principal.

Water Rate :	Per annum.
Average	5 00

105. Beeton. (Col. 8) The sum of $525.00 is received annually from the Grand Trunk Railway Co. for water.

Water Rates :

First faucet	$ 5 00
Each additional faucet	1 00
Bath and basin	1 00
Hotels, two faucets	10 00
Hotel Stables	10 00
Lawns	2 00

Electric Lighting Rates :	Per Annum.
Dwellings, one light, 16 c. p.	$ 4 80
" two lights, each	4 50
" three lights, each	4 00
Hotels and Shops, each light	5 50
Meter Rates :	
Per thousand watts	11

107. **Dundalk.**—(Col. 13) Includes interest.

Electric Light Rate:	
Average for 16 c.p. lamps, about	32

108. **East Toronto.**—(Col. 13) Includes interest.

Electric Light Rates:	
Per 1,000 watts	10

109. **Georgetown.**—No information supplied respecting rates charged for water.

110. **Hanover.**—No information supplied respecting rates charged for water.

111. **Hastings.**—No information supplied respecting rates charged for water.

112. **Hintonburg.**—(Col. 19) A special rate to raise the sum of $4,915.56 is levied annually upon all rateable property to meet debentures, while profit (after paying running expenses) from rates charged for water supplied is used for general purposes.

Water Rates:	Per Annum.
On every house, or building, or land assessed at $300 or less	$ 6 00
" " " from $800 to $1,000	10 00
For each additional $250 or fractional part thereof	1 00

113. **Iroquois.** Water Rates:

	Per Annum.
Dwellings	$ 6 00
Lawn	2 00
Electric Light Rate:	
Dwellings, for each 16 c.p. lamp	1 50
Commercial rate, for each 16 c.p. lamp	2 50
Churches and Halls, for each 15 c.p. lamp	1 00

115. **Markham.** The waterworks are maintained for fire protection purposes only. There is one station for the waterworks and electric light plant. (Col. 11) shows the working expenses of both undertakings for the year 1902.

Electric Light Rate:	
For each 16 c.p. lamp, per week	10

117. **Merritton.** No information supplied respecting water Rates.

118 **Paisley.** Waterworks maintained for fire protection purposes only.

119 **Port Colborne.** Return incomplete.

Water Rates:	
Per faucet	4 00

120. **Shelbourne.** Water Rate.

Average, per year	5 00

121. **Stouffville.** No information supplied respecting water rates.

123. **Teeswater.** The waterworks system maintained for fire protection purposes only.

124. **Tilbury**. (Col. 5). This is merely an estimate, as waterworks debt was consolidated with other debts in 1896, and it is therefore impossible to ascertain accurately the amount applicable to waterworks. (Col. 6) also an estimate. (Cols. 13 and 14) these are also estimates.

Water rates :

	Per annum.
Dwellings	$ 4 00
Business places	3 00

125. **Tottenham**. Return incomplete.

Electric light rate :

Per 1,000 watts	10

126. **Weston**. The Town Clerk reports : "We have 17 arc lamps and about 20 16 c.p. incandescent lamps on the streets. After our income from house lights we levy in taxes for the balance to pay for street lighting, debentures, etc." The above figures are for two years, 1901 and 1902.

Electric light rates :

Eight c.p. lamps, per month	10
Sixteen c.p., lamps, per month	32

The following towns have not yet made returns :

Blenheim	Collingwood	Huntsville
Leamington	Listowel	Picton
Sudbury	Toronto Junction	Trenton
Walkerton	Wiarton.	

A number of the municipalities communicated with have reported that they were either constructing or purchasing waterworks or electric light plants, as follows :

The City of Stratford has recently taken over the waterworks system.

The Town of Gravenhurst has purchased an electric lighting plant.

The Town of Hawkesbury is constructing waterworks.

The Town of Palmerston is purchasing an electric lighting system.

The Town of Strathroy has purchased waterworks and an electric lighting plant.

The Town of Listowel has maintained a waterworks system for fire protection purpose only, respecting which no figures have been supplied.

The Village of Port Perry is constructig waterworks and an electric lighting plant.

The Village of Southampton is constructing waterworks.

The Village of Alvinston maintains a waterworks system for fire protection purposes only, the power for the same being furnished by the Grand Trunk Railway Company at the rate of $1.00 per hour.

RETURN.

To an Order of the House that there be laid before it a Return showing the names of all persons at Sault Ste. Marie, or elsewhere, who have been paid by the Government under the decision or determination to pay the wages of workmen at Sault Ste. Marie, and showing also the amount paid in each case and the nature of the claim in each case.

By Command.

J. R. STRATTON,

Provincial Secretary.

Toronto, February 15th, 1904.

Name.	Address.	Amount.	How owing.
C. Shields	Sault Ste. Marie	$2,500 00 2,500 00	President, [illegible] Sept.
Wm. Coyne	Sault Ste. Marie	600 00 600 00	Assistant to Pres., Aug. and Sept.
T. E. Donahue	Sault Ste. Marie	225 00 225 00	Secretary to Pres., Aug. and Sept.
J. S. Wynn	Sault Ste. Marie	600 00 600 00	Comptroller and Assistant Secy., Aug. and Sept.
C. D. Jones	Sault Ste. Marie	100 00 100 00	Bookkeeper, Aug. and Sept.
Ed. Kyspax	Sault Ste. Marie	100 00 100 00	Bookkeeper, Aug. and Sept.
J. M. Moore	Sault Ste. Marie	30 00 30 00	Stenographer, Aug. and Sept.
Spence Matthewsa	Sault Ste. Marie	15 00 15 00	Messenger, Aug. and Sept.
C. P. Worthington	Sault Ste. Marie	216 67	Gen. Auditor, September.
A. H. Chitty	Sault Ste. Marie	250 00 250 00	Treasurer, Aug. and Sept.
W. H. Couell	Sault Ste. Marie	250 00 250 00	Purchasing Agent, Aug. and Sept.
E. N. Findlay	Sault Ste. Marie	100 00 150 00	Ass't Sales Agent, Aug. and Sept.
C. Moore	Sault Ste. Marie	416 67 416 67	Real Estate Agent, Aug. and Sept.
A. Elliott	Sault Ste. Marie	500 00 500 00	Counsel, Aug. and Sept.
J. E. Irving	Sault Ste. Marie	500 00 500 00	Counsel, Aug. and Sept.
Hy. C. Hamilton	Sault Ste. Marie	310 00 300 00	Counsel, Aug. and Sept.
A. J. Saunders	Toronto	60 00	Stenographer, Sept.
Wm. Coyne	Soo	406 45	Assistant to Pres. C. L. S. Co.
D. E. Coyne	Soo	66 77	Coke Inspector C. L. S. Co.
W. H. Cowell	Soo	177 75	Purchase Agent, C. L. S. Co.
John A. Wilde	Soo	210 00	Chief Engineer, A. Com. Co.
E. H. Hacking	Soo	84 75	Master Car Builder.
Charles T. Clark	Soo	141 56	Sup. Car. Plant, Steel Co.
A. B. Willmott	Soo	257 66	Miners Mgr., A. Com. Co.
Jas. R. McLean	Soo	96 77	Surgeon.
C. Shields	Soo	1,693 55	President Con. L. S. Co.
D. D. Lewis	Soo	645 16	Supt. Steel Co.
W. D. Jones	Soo	104 20	Master Mechanic Steel Co.
J. A. Wynn	Soo	255 77	Comptroller Steel Co.
E. A. Sjostedt	Soo	306 45	Chief Metallogist, L. Sp. Co.
Thos. Dugan	Soo	95 00	Supt. Gourlais, A. Com. Co.
R. H. Aiken	Soo	153 23	Metallogist L. Sp. Co.
A. H. Chitty	Soo	169 35	Treasurer Con. L. Sp. Co.
T. E. Donahue	Soo	152 42	Sec. to Pres.
J. C. Ramsay	Soo	70 97	Auditor of Disbursements.
A. Elliott	Soo	338 71	Counsel.
J. E. Irving	Soo	338 71	Counsel.
E. A. Richardson	Soo	151 89	Gen. Supt. Iron Works.
W. Munyan	Soo	122 58	Supt. Veneer Mill.
Wm. Goodwin	Soo	60 91	Supt. Reduction Works.
Goosman Chingive	Wilde	28 41 5 68	Aug. and Sept. Woodsman.
Prasper Combe	Wilde	58 48	68 at 30 Woodsman.
A. H. Huckson	Wilde	5 00 3 50 32 26 98 74	Culler.
Jas. Gubainville	Wilde	8 57	10 at 30 Culler.
J. Sauve	Wilde	61 50 35 64	Aug. and Sept. Veneer Mill.
Frank Brunette	Wilde	59 36	5½ at 2.25 Veneer Mill. 48 at 30 Veneer Mill.
D. McRae	Wilde	32 07	14¼ at 2.25 Veneer Mill.
Alex. Brunton	Up er Goulais	6 98	3¼ at 2.25 Veneer Mill.
John Shepherd	Sault Ste. Marie	6 00 12 00 74 25	Aug. and Sept., Timber Estimator.
Percy Maxwell	Lake Achigan	15 84	19 at 28 Timber Estimator.
Jas. P. Cosgrove	Trout Creek	10 00 29 03 240 34 53 92	55 at 26 Timber Estimator. 63 at 100 00 Timber Estimator. 5 at 2.00 Timber Estimator. 5 at 100 00 Timber Estimator.
Dougald Buie	W. Goulais	54 25 31 37 5 79	Aug. and Sept., Ch. Wood.
J. B. Soulien	Rock ep	13 50 48 52	61 at 65 Scaler.

Name.	Address	Amount.	How owing
F. Cadotte	L. Whitman	$11 17	12 at 60 Hewer.
		23 68	19 at 62
Oscar Pageau	S. Chippewa	21 52	34 at 30 Woodsman.
F. C. Fretz	Grace Mine	27 97	Sept. Laborer.
A. B. Willmott	Sault Ste. Marie	399 50	Aug. and Sept. Mines Mgr.
		249 50	
P. Welsh	Sault Ste. Marie	1 95	Aug. and Sept. Pulp Mill
W. J. Hassey	Sault Ste. Marie	92 50	Aug. and Sept. Pulp Mill
		53 61	
J. Ritchie	Sault Ste. Marie	5 79	Aug. and Sept. Pulp Mill.
Pat. Breemer	Sault Ste. Marie	18 77	Aug. and Sept. Pulp Mill.
F. Barbean	Sault Ste. Marie	23 87	Aug. and Sept. Pulp Mill.
		48 17	
L. Dumont	Sault Ste. Marie	17 57	Aug. and Sept. Pulp Mill
		26 58	
A. Fenlay	Sault Ste. Marie	24 32	Aug. and Sept. Pulp Mill
		18 10	
A. Bennett	Sault Ste. Marie	50 25	Aug. and Sept. Weigher.
		16 75	
J. B. Clark	Sault Ste. Marie	219 50	Aug. and Sept. Steel Plant
		190 17	
Jas. Nolan	Sault Ste. Marie	10 75	Aug. and Sept. Charcoal.
		26 90	
T. E. Leighton	Sault Ste. Marie	50 70	Aug. and Sept. Draughtsman.
		30 64	
T. J. Hall	Sault Ste. Marie	9 52	Aug. and Sept. Charcoal.
Jas. Edwards	Sault Ste. Marie	52 50	Aug. and Sept. Steel Plant.
		28 34	
Arthur Smith	Sault Ste. Marie	23 62	Aug. and Sept. Steel Plant.
		37 00	
J. Sparks	Sault Ste. Marie	18 90	Aug. and Sept. Charcoal
		31 96	
M. Haverty	Sault Ste. Marie	13 50	Aug. and Sept. Steel Plant
		31 62	
Jas. Gallagher	Sault Ste. Marie	16 24	Aug. and Sept. Steel Plant
		12 58	
H. B. Willmott	Grace Mine	11 00	Aug. and Sept. Clerk.
		15 15	
D. Berry	Sault Ste. Marie	19 50	Aug. and Sept. Stenographer.
		11 50	
W. B. Wright	Sault Ste. Marie	101 50	Aug. Sawmill.
D. A. Mosted	Sault Ste. Marie	51 50	Aug. and Sept. Sawmill.
		29 70	
John Lammi	Sault Ste. Marie	8 18	Aug. and Sept. Woodcutter.
		23 12	
John Davies	Sault Ste. Marie	36 66	Aug. and Sept. Sawmill.
		25 95	
Wm. Hambridge	Wilde	29 70	64½ at 30. Woodsman.
A. H. Anderson	Sault Ste. Marie	62 95	Aug. and Sept. Sawmill.
		99 50	
Peter St. Amand	Beaver Camp	27 08	23 at 35. Woodsman.
Victor Vilato	Beaver Camp	29 27	23 at 35. Ch. Wood.
		8 21	
Frans. Lindroos	Wilde	41 60	Aug. and Sept. Woodcutter.
		17 47	
Thos. Casey	Sault Ste. Marie	15 61	Aug. and Sept. Ch. Wood.
Mat. Johnson	Wilde	39 55	Aug. and Sept. Woodcutter.
		30 28	
H. Meredith	Grace Mine	33 99	Aug. and Sept. Laborer.
		36 55	
John A. Wilde	Sault Ste. Marie	259 50	Aug. and Sept. Ch. Engr.
		258 50	
E. Bilanger	Sault Ste. Marie	29 70	Aug. and Sept. Saw Mill.
		51 50	
Atto Johnson	Sault Ste. Marie	27 29	Aug. and Sept. Ch. Wood.
		9 11	
John Hakkinaw	Wilde	19 22	Aug. and Sept. Woodcutter
		11 20	
Herman Holma	Wilde	12 15	Aug. and Sept. Woodcutter
		16 16	
J. H. Armstrong	Michipicoten	71 00	Aug. and Sept. Dock.
		71 00	
D. A. McDonald	Soo	13 75	Aug. Road
S. Altobelli	Soo	3 38	Aug. Road.
E. Barmarien	Soo	1 75	Aug. and Sept. Stevedore.
		18 50	
J. Ponty	Soo	7 95	Aug. Stevedore.
J. M. Russell	Soo	11 19	Sept. Road.
G. Gess	Soo	10 57	Aug. Stevedore.
John Hebel	Soo	82 83	Aug. and Sept. Charcoal.
		99 50	
James Brown	Soo	5 69	Sept. Charcoal.

Name.	Address.	Amount.	How owing.
C. S. Manchester	Soo	$853 50 30 72	Aug. and Sept. Steel Plant.
W. H. Martin	McLellan's Cp	20 00 11 82	57 at 32. Woodsman.
		13 38	6 at 2.25 Woodsman.
Jos. Goodream	Trout Creek	3 08	42½ at 32 Woodsman.
Patrick Boyer	McLellan's	19 71	19 at 30 Woodsman.
Thos. Tremblay	L. Shep ck	25 00 2 50	20 at 32 Woodsman.
		27 03	7 at 1.00 Woodsman.
Denis Cyr	L. Shep ck	5 00	38 at 30 Woodsman.
		53 64	8 at 2.00 Woodsman.
Paul Roux	McLellan's	6 14	6½ at 32 Woodsman.
			30½ at 30 Woodsman.
		3 96	2 at 2.00 Woodsman.
A. Brisbois	L. Achigan	10 90	9 at 32 Woodsman.
		24 51	28 at 32 Woodsman.
Chas. Isabell	L. Shep ck	17 51	2 at 28 Woodsman.
			15 at 30 Woodsman.
			2½ at 1.50 Woodsman.
A. Bourassa	U. Goulais	117 93	49 at 50 Woodsman.
			18 at 45 Woodsman.
Alphonse Oulette	U. Goulais	36 12	33 at 30 Woodsman.
Philias Peletier	Trout Creek	2 55 45 96	3 at 30 Woodsman. 59 at 30 Woodsman.
Jos. Hakunda	Wilde	8 12	Aug. and Sept. Woodcutter.
		50 66	
Erenti Laurella	Wilde	7 62	Aug. and Sept. Woodcutter.
		37 16	
Willie Lamanta	Wilde	7 62	Aug. and Sept. Woodcutter.
		37 16	
Kalle Lunda	Wilde	13 33	Aug. and Sept. Woodcutter.
		46 62	
Dan Blackstock	E. Whitman	27 64	27½ at 32 Woodcutter.
Wm. Blackstock	E. Whitman	10 86	12 at 30 Woodcutter.
Alex. Thompson	E. Whitman	8 88	11 at 28 Woodcutter.
Jas. Kyle	L. Shep ck	21 86	5½ at 2.25 Woodcutter.
			47½ at 32 Woodcutter.
Joseph Hammill	L. Shep ck	20 98	5½ at 2.25 Woodcutter.
			47½ at 32 Woodcutter.
		8 62	12 at 30 Woodcutter.
Thos Hale	Poplar Lake	85 88	Aug. and Sept. Miner.
K. Komandins	Helen Mines	37 66	
J. Stilin	Helen Mines	81 31	Aug. and Sept. Miner.
		33 31	
Wasyt Lowick	Helen Mines	13 09	Aug. and Sept. Miner.
		32 98	
J. Cloutier	Helen Mines	36 97	Aug. and Sept. Miner.
		19 68	
Frank Bartin	Helen Mines	10 49	Aug. and Sept. Miner.
		35 10	
F. J. Thorne	Helen Mines	3 52	Aug. and Sept. Miner.
George Valley	Helen Mines	29 94	Aug. and Sept. Miner.
		54 65	
H. Bisson	Helen Mines	12 72	Aug. and Sept. Miner.
		21 24	
J Potuk	Helen mine	81 59	Aug. and Sept. Miner.
		12 97	
J. Pellyhatty	Helen mine	31 57	Aug. and Sept. Miner.
		86 74	
T Karpan	Helen mine	39 91	Aug. and Sept. Miner.
		79 50	
I Komodine	Helen mine	34 48	Aug. and Sept. Miner.
		58 65	
Gore Steel	Helen mine	33 47	Aug. and Sept. Miner.
		12 98	
A. Cava	Helen mine	28 11	Aug. and Sept. Miner.
		43 69	
C. Furtitek	Helen mine	21 73	Aug. and Sept. Miner.
		40 31	
T Komodine	Helen mine	53 65	Aug. and Sept. Miner.
		54 18	
A. L. Alliston	Helen mine	39 32	Aug. and Sept. Miner.
		62 52	
C. Alliston	Helen mine	7 26	
		1 98	
Wm. Quick	Sault Ste. Marie	17 26	Aug. and Sept. Veneer mills.
		11 03	
R. W. Steele	Sault Ste. Marie	10 81	Sept. Veneer mills.
Chas. Zabell	Sault Ste. Marie	1 89	Aug. Pulp mill.
John Loftus	Sault Ste. Marie	32 28	Aug. and Sept. Pulp mill.
		16 09	
A. Barbeau	Sault Ste. Marie	60 67	Aug. and Sept. Pulp mill.
		15 09	

Name.	Address.	Amount	How owing.
W. C. Alliston	Sault Ste Marie	872 18	Aug. and Sept. Pulp mill.
		11 77	
M Francisco	Sault Ste. Marie	56 30	Aug. and Sept. Pulp mill.
		26 68	
R. Raffaelle	Sault Ste. Marie	57 95	Aug. and Sept. Pulp mill.
		26 42	
M. Malroia	Sault Ste. Marie	59 25	Aug. and Sept Pulp mill.
		31 18	
G. Fazzi	Sault Ste. Marie	56 80	Aug. and Sept. Pulp mill.
		26 23	
V. Antriona	Sault Ste. Marie	26 68	Aug. and Sept. Pulp mill.
		16 30	
E. Puzzutto	Sault Ste. Marie	53 65	Aug. and Sept. Pulp mill.
		24 90	
G Dowdall	Sault Ste. Marie	11 11	Aug. and Sept. Pulp mill.
		28 05	
Tonic Frank	Sault Ste. Marie	9 35	Aug. and Sept. Pulp mill.
F Cochrane	Sault Ste. Marie	20 03	Aug. and Sept. Pulp mill.
		58 70	
W. J. Williams	Sault Ste. Marie	26 47	Aug. and Sept. Pulp mill.
		52 17	
D. J. Dowell	Sault Ste. Marie	34 97	Aug. and Sept. Pulp mill.
		62 83	
P. Domemco	Sault Ste. Marie	5 19	Aug. and Sept. Pulp mill.
		15 97	
A. Dilks	Sault Ste. Marie	34 01	Aug. and Sept. Pulp mill.
		65 67	
John Angus	Sault Ste. Marie	30 46	Aug. and Sept. Pulp mill.
		49 55	
C. Patterson	Sault Ste. Marie	16 15	Aug. and Sept. Pulp mill.
		25 95	
E. Nordlund	Sault Ste. Marie	28 65	Aug. and Sept. Pulp mill.
		26 71	
		32 37	
C. Ward	Sault Ste. Marie	1 50	Aug. and Sept.
		23 56	
Arthur Belleau	Sault Ste. Marie	54 42	Aug. and Sept.
		27 35	
L. Paquet	Sault Ste. Marie	26 02	Aug. and Sept.
		46 00	
J Panty	Sault Ste. Marie	8 15	August. Pulp mill.
T. W. Ralph	Sault Ste. Marie	13 41	August. Pulp mill.
C. Castonguay	Grace Mine	33 05	August. Miner.
		57 16	
J. St. Laurent	Grace Mine	37 08	Aug. and Sept. Miner.
		22 80	
G. W. Green	Grace Mine	15 06	Sept. Miner.
J. Belanger	Grace Mine	56 23	Aug. and Sept. Miner.
		27 00	
Robt. McPherson	Sault Ste. Marie	41 93	Aug. and Sept. Machinist.
		72 75	
R. S. Turner	Sault Ste. Marie	45 33	Aug. and Sept. Clerk.
Robt. Goold	Poplar Camp	7 48	12 at 28 Woodsman.
Alph Dompierre	Pine Camp	22 07	69 at 32 Woodsman.
Orville Proulx	Lake Achigan	3 48	18½ at 32 Woodsman.
Alphonse Roberts	Lake Achigan	1 63	18½ at 32 Woodsman.
Fred. Esmouf	Lake Achigan	66 12	68 at 30 Woodsman.
James Johnson	Lake Achigan	13 90	22 at 28 Woodsman.
James Wilson	Sault Ste. Marie	38 35	Aug. and Sept. Steel plant.
		19 83	
Harry Barber	Sault Ste. Marie	18 50	Aug. and Sept. Steel Plant.
		23 28	
Wm. Longmore	Sault Ste. Marie	39 62	Aug. and Sept. Steel plant.
		64 50	
W. E. Ballantyne	Sault Ste. Marie	68 83	Aug. and Sept. Steel plant.
		79 50	
D O'Connor	Sault Ste. Marie	34 22	Aug. and Sept. Steel plant.
		19 50	
Allan Fagan	Sault Ste. Marie	15 71	Aug. and Sept. Steel plant.
		70 00	
James Neville	Sault Ste. Marie	11 80	Aug. and Sept. Steel plant.
		22 83	
P H Dawson	Sault Ste Marie	67 50	Aug. and Sept. Steel plant.
		52 36	
I Richardson	Sault Ste. Marie	53 50	Aug. and Sept. Steel plant.
		16 30	
Ben. Stinson	Sault Ste. Marie	28 48	Aug. and Sept. Steel plant.
		53 50	
E. Mignerow	Sault Ste. Marie	30 25	Sept. Steel plant.
J Fremblay	Sault Ste. Marie	20 89	Sept. Charcoal.
J. Tremblay	Sault Ste. Marie	48 85	Aug. Charcoal.
J. Bagges	Sault Ste. Marie	18 51	Sept. Pulp mill.
F. Kean	Sault Ste. Marie	22 99	Aug. Pulp mill.
		27 58	Sept. Pulp mill.

Name.	Address.	Amount.	How owing.
A. Valler	Sault Ste. Marie	$36 63	Aug. Pulp mill.
A. Ficto	Sault Ste. Marie	52 37	Aug. Pulp mill.
J. Mann	Sault Ste. Marie	19 52	Aug. and Sept. P l mill.
		54 80	
L. Gagnou	Sault Ste. Marie	6 52	Sept. Pulp mill.
Wm. Farrell	L. Shep ck	17 56	11 at 28 Woodsman.
			98 at 30 Woodsman.
Walter Smith	U. Shep ck	20 01	27 at 34 Woodsman.
Jos. Donis	U. Goulais	36 13	38 at 32 Woodsman.
Michael Boyer	McLellan's	14 79	19 at 30 Woodsman.
Ned Baldwin	Beaver Camp	24 70	34 at 32 Woodsman.
Frank Flynn	L. Achigan	54 48	67½ at 40 Woodsman.
Henri Bigas	Up. Shep ck	16 94	27 at 32 Woodsman.
Val St. Cyr	Up. Shep ck	13 47	26½ at 32 Woodsman.
Stephen Ayers	McLellan's	5 10	18 at 32 Woodsman.
Phillip Laroche	M. Shep ck	24 31	5½ at 2.25 Woodsman.
			15½ at 32 Woodsman.
			13 at 30 Woodsman.
Gedion Evy	M. Shep ck	19 96	5½ at 2 Woodsman.
			28½ at 30
Honori Lambert	M. Shep ck	22 76	5½ at 2.25 Woodsman.
			15½ at 32
			13 at 30
Ernest Yelville	M. Shep ck	18 70	5½ at 2.25 Woodsman.
			15 at 30
			13 at 28
Omer Cote	M. Shep ck	12 14	5½ at 2.25 Woodsman.
			2[illegible]½ at 30
Romeo Houle	M. Shep ck	11 89	5½ at 2.01 Woodsman.
			2[illegible]2 at 28
Zeal Spenard	M. Shep ck	18 11	5 at 2 Woodsman.
			15½ at 28
			13 at 26
Romelli Rheault	M. Shep ck	12 17	[illegible] at 2.00 Woodsman.
			21½ at 30
Joseph Laroche	M. Shep ck	25 19	5½ at 2.25 Woodsman.
			15½ at 32
			13 at 30
Wm. Gauvreau	M. Shep ck	19 53	5½ at 2 Woodsman.
			15½ at 30
			13 at 26
Simeon Blais	M. Shep ck	18 78	5½ at 2 Woodsman.
			28½ at 28
Geo. St. Cyr	L. Shep ck	21 51	8 at 1.75 Woodsman.
			26 at 30
Ernest Geoffray	L. Shep ck	22 33	8 at 1.75 Woodsman.
			26 at 30
J. Proctor	Sault Ste. Marie	63 65	Aug. and Sept. Machinist.
W. F. Battersby	Sault Ste. Marie	32 27	Aug. and Sept. Machinist.
		19 80	
F. M. Jackson	Helen Mine	9 86	Aug. and Sept. Miner.
		13 95	
James McDonald	Helen Mine	26 19	Aug. and Sept. Miner.
		81 39	
		43 21	
M. J. Cain	Helen Mine	18 26	Aug. Miner.
G. J. McMillan	Helen Mine	54 51	Sept. Miner.
J. Cain	Helen Mine	74 65	Aug. and Sept. Miner.
		42 63	
C. S. Edwards	Helen Mine	13 40	Aug. and Sept. Miner.
		31 50	
		5 75	
H. Maki	Helen Mine	10 69	Aug. and Sept. Miner.
		1 10	
P. Kakki	Helen Mine	28 93	Aug. and Sept. Miner.
		18 44	
R. Kamenos	Helen Mine	23 58	Aug. Miner.
T. Haka	Helen Mine	29 48	Aug. and Sept. Miner.
		18 91	
A. Cook	Helen Mine	67 65	Aug. and Sept. Miner.
A. B. Corbeau	Sault Ste. Marie	25 63	
		54 50	Aug. and Sept. Steamship.
		54 50	
R. B. Davis	Sault Ste. Marie	25 61	Aug. and Sept. Road.
G. Reid	Sault Ste. Marie	47 37	Aug. and Sept. Road.
M. Milanese	Sault Ste. Marie	13 95	Aug. and Sept. Stevedore.
		19 58	
T. J. Kennedy	Sault Ste. Marie	96 30	Aug. and Sept. Gen. Supt.
F. Gallineau	Sault Ste. Marie	26 55	Aug. and Sept. Road.
Tony Leoni	Sault Ste. Marie	20 87	Aug. and Sept. Road.
V. Stefano	Sault Ste. Marie	24 45	Aug. Road.

Name.	Address.	Amount	How owing
C. Gracomelli	Sault Ste. Marie	$29 39 40 12	Aug. and Sept. Stevedore.
C. Curina	Sault Ste. Marie	30 08 41 47	Aug. and Sept. Stevedore.
S. Giau	Sault Ste. Marie	31 47 44 12	Aug. and Sept. Stevedore.
G. Benedette	Sault Ste. Marie	21 10 42 20	Aug. and Sept. Stevedore.
J. M. Berglund	Sault Ste. Marie	5 79 25 50	Aug. and Sept. Chemist.
Wm. Gillies	Sault Ste. Marie	16 61 67 50	Aug. and Sept. Redn. works
David Provencher	L. Shep ck	16 27	3 at 1.50. Woodsman. 31 at 30
Godfrey Constant	L. Shep ck	17 28	8 at 1.75 Woodsman. 26 at 30
A. Provencher	L. Shep ck	21 20	8 at 1.75 Woodsman. 26 at 30
Jules Provencher	L. Shep ck	17 68	8 at 1.75 Woodsman. 23 at 30
D. Marcotte	L. Shep ck	14 47	8 at 1.75 Woodsman. 26 at 30
Dossitte Proulx	L. Shep ck	13 22	8 at 1.75 Woodsman. 25 at 30
Hy. Vignot	L. Shep ck	19 50	8 at 1.75 Woodsman. 24½ at 30
Alf. Vigneau	L. Shep ck	23 08	8 at 1.75 Woodsman. 26 at 30
Geo. Marcen	L. Shep ck	22 58	8 at 1.75 Woodsman. 26 at 30
Valire Renaud	L. Shep ck	22 35	8 at 1 75 Woodsman 26 at 30
John Hudson	Trout Creek	19 45 2 96 15 00	21 at 50 Woodsman.
William Apps	S. Chippewa	25 00	Woodsman.
Sydney McGowan	L. Whitman	13 63	15 at 70 Woodsman.
John Deshaurier	L. Whitman	14 09	38 at 28 Woodsman.
George Hough	L. Whitman	3 69 10 89	25 at 28 Woodsman. 12 at 32
Wm. Deslaurie	L. Whitman	3 47 3 41	32 at 30 Woodsman.
Archie Chabot	Pine Camp	13 81	15 at 60 Woodsman.
Thos. Waddell	E. Whitman	2 60 1 92	3 at 28 Woodsman. 5 at 26 Woodsman.
Clement Longpri	Rock	5 00	Woodsman.
Wm. Graham	Rock Camp	5 00	Woodsman.
Joseph Little	Rock Camp	2 42 7 33	2 at 32 Woodsman. 22 at 32 Woodsman.
Micheli Onilette	Rock Camp	5 36	22 at 32 Woodsman.
Dan Hastings	U. Goulais	10 06	25 at 28 Woodsman.
Dan McNeil	U. Goulais	13 89	25 at 30 Woodsman.
Wm. Davey	U. Goulais	10 27	12 at 28 Woodsman.
Jaboh Macki	Wilde	32 59	Aug. Woodcutter.
Harry Gerard	Pine Camp	5 93	10 at 32 Woodsman.
Wm. Morrison	Pine Camp	19 88	26½ at 30 Woodsman.
Otto Huhtala	Wilde	39 99 23 85	Aug. and Sept. Woodcutter.
Oscar Martyn	Wilde	14 92 21 00	Aug. and Sept. Woodcutter
John Solka	Wilde	34 17 50 95	Aug. and Sept. Woodcutter.
Frank Macki	Wilde	25 86 13 30	Aug. and Sept. Woodcutter.
Fred Johnston	Wilde	20 59 31 63	Aug. and Sept Woodcutter.
F. Porco	Wilde	24 18 11 92	Aug. and Sept. Woodcutter.
T. Bonnefere	Wilde	24 18 14 92	Aug. and Sept. Woodcutter.
Victor Williams	Wilde	22 08	Aug. and Sept. Woodcutter.
A. Manzo	Wilde	21 59 14 91	Aug. and Sept. Woodcutter.
Bert Walker	Sault Ste. Marie	15 95 54 42	Aug. and Sept. Saw Mill.
Wm. Benetly	Sault Ste. Marie	51 12 17 65	Aug. and Sept. Saw Mill.
Wallace Walker	Sault Ste. Marie	20 49	Sept. Police.
Geo. Maitland	Sault Ste. Marie	13 90	Aug. Stables.
W. B. Johnston	Sault Ste. Marie	22 20 20 00 10 00	Aug. and Sept. Police.

Name.	Address.	Amount.	How owing.
R. Wildon	Grace Mines	$57 58	Aug. and Sept. Miner.
		34 90	
E. Schafer	Grace Mines	20 56	Aug. and Sept. Miner.
		35	
M. Mancino	Soo	96 37	Aug. and Sept. Stevedore.
S. Terry	Soo	72 80	Aug. and Sept. Stevedore.
F. Desula	Soo	95 17	Aug. and Sept. Stevedore.
P. Manguie	Soo	80 14	Aug. and Sept. Stevedore.
S. Zerri	Soo	74 21	Aug. and Sept. Stevedore.
C. E. Waldron	Soo	62 38	Aug. and Sept. Stevedore.
A. H. Wood	Soo	8 53	Sept. Laborer.
A. Bower	Soo	8 13	Sept. Laborer.
W. R. Morrison	Soo	48 79	Aug. and Sept. Stevedore.
U. Defranco	Soo	25 22	Aug. Foreman of Labor.
J. Dass	Soo	4 80	Message Boy.
W. Damarie	Soo	63 54	Stevedore.
J. B. Sweland	Soo	7 80	Sept. Brakesman.
E. Lantone	Soo	74 93	Aug. and Sept. Laborer.
A. Pieroni	Soo	7 44	Aug. Laborer.
Kitchcock	Soo	37 09	Parch Dept. Clerk.
J. E. Brent	Soo	4 84	Stables Clerk.
Wm. Monfetit	Middle Shep ck	8 19	Sept. Woodsman.
Ben Stokes	East Whitman	13 19	Sept. Woodsman.
Frank Gendron	Longer Whitman	10 18	Sept. Woodsman.
Mike Kelly	N. Chippewa	11 42	Sept. Woodsman.
Wm. Harper	Goulais River	6 26	Sept. Woodsman.
Wm. Harper	Goulais River	10 86	Sept. Woodsman.
Joe Rolean	N. Whitman Creek	5 36	Sept. Woodsman.
Frank O'Brien	Lake Achigan	2 75	Sept. Woodsman.
Alphonse Brossenean	Trout Creek cp	23 90	Woodsman.
Gustave North	Beck's Camp	2 04	Woodsman.
F. Lernogue	Pine Camp	7 49	Woodsman.
Wm. Hart	L. Achigan	6 06	Woodsman.
Moses Geionx	Pine Camp	7 80	Woodsman.
Paul Lorte	Pine Camp	44 97	Woodsman.
Jas. Agnew	Soo	15 21	Soo Sawmill.
Frank Caveli		65 58	Woodcutter.
John Lalonde	Low. Shep cp	45 62	Woodsman.
John McDonald	N. Whitman	28 64	Woodsman.
Wm. Anderson	N. Whitman	25 68	Woodsman.
D. McIntosh	East Whitman	41 12	Woodsman.
A. Dumont	Pine Camp	38 75	
Frank Curran	N. Whitman	5 63	
Wm. Parks	Lower Whitman	18 28	
Wm. Driscoll	Pine Camp	11 55	
Frank Prescott	L. Achigan	7 33	
Duncan Canfield	N. Whitman	26 86	
Leon Roi	Upper Shep	19 35	
J. McIntyre	Lower Whitman	16 47	
Tom McGuire	Lower Whitman	12 47	
Wm. McIntosh	North Whitman	16 62	
Dolphus Grenied	Upper Shep Camp	24 55	
E. B. Cross	Soo	59 18	Aug. Brakesman.
T. Williams	Soo	73 73	Oct. Paymaster.
C. A. Kinnear	Soo	52 78	Oct. Asst. Paymaster
H. R. Davis	Soo	44 05	Oct. Clerk.
T. V. Elliott	Soo	20 04	Oct. Clerk.
A. Gaudette	Soo	21 80	Oct. Stenographer.
Harold Laverin	Soo	134 89	Aug. and Sept. Chemist.
H. E. Rowland	Soo	35 48	Oct. Clerk.
P. Kerpan	Helen Mine	125 79	Aug. and Sept. Miners.
J. Hollish	Helen Mine	42 36	Aug. and Sept. Miners.
F. Fucak	Helen Mine	87 13	Aug. and Sept. Miners.
A. Misedish	Helen Mine	88 92	Aug. and Sept. Miners.
M. Frikovetch	Helen Mine	46 52	Aug. and Sept. Miners.
A. Stilin	Helen Mine	100 41	Aug. and Sept. Miners.
C. Buneta	Helen Mine	122 59	Aug. and Sept. Miners.
F. Stilin	Helen Mine	108 11	Aug. and Sept. Miners.
J. Stilin	Helen Mine	95 43	Aug. and Sept. Miners.
W. Laundeville	Soo	7 57	Sept. Loader.
Wm. Robertson	Soo	12 28	Sept. Digger.
O. Golie	Soo	3 66	Sept. Charcoal Slt. Acetate Baker.
J. Bellamy	Soo	49 12	Aug. and Sept. Elect. helper.
Jas. Hall	Soo	65 49	Aug. and Sept. Elect. helper.
Chas. Ramshaw	Soo	53 49	Aug. and Sept. Laborer.
Thomas Rangshaw	Soo	67 05	Sept. Laborer.
Jos. Roset	Soo	1 63	Aug. and Sept. Laborer.
R. J. Alford	Soo	47 12	Oct. Watchman.
J. G. Johnston	Soo	43 56	Oct. Watchman.
J. H. McMillan	Soo	37 62	Oct. Watchman.
R. McMahon	Soo	18 88	Aug. and Sept. Laborer.
F. Milligan	Soo	57 28	Aug. and Sept. Cleaner.
L. Luckala	Soo	53 16	Aug. and Sept. Boilers.

Name.	Address.	Amount.	How owing.
L. Codaret	Soo	$10 98	Aug. and Sept. Machine Tenders.
A. Pieroni	Soo	65 56	Aug. and Sept. Grinders.
Alex. Brunton	Soo	15 87	Aug. Teamster.
Chas. Collins	Soo	9 50	Aug. Goulais Saw Mills.
A. E. Bowen	Soo	69 16	Fireman.
C. F. Littlewood	Soo	36 10	Oct. Constable.
John Heaney	Soo	29 87	Oct. Constable.
G. F. Bargone	Soo	21 87	Oct. Constable.
F. Lett	Soo	30 37	Oct. Constable.
Wm. Walker	Soo	20 87	Oct. Constable.
Wallace Walker	Soo	20 37	Oct. Constable.
Ed. Wall	Soo	22 87	Oct. Constable.
Geo. Ellis	Soo	2 38	Oct. Watchman.
Donald McColl	Soo	61 38	Oct. Tail Sawyer.
W. J. Johnston		92 24	Aug. and Sept. Carpenter.
W. St. Clair		35 61	Sept. Veneer Mill.
W. J. Graham		35 48	Oct. Stableman.
A. H. Haverstack		1 98	Soo Saw Mill Laborer.
Robt. Ahern		1 98	Soo Saw Mill Laborer.
F. Granitte		63 30	
Frank Cavelli		65 58	
S. J. Thibedeau	Goulais River	7 63	Sept. and Oct. Woodcutter.
Wilford Lamderville		21 22	Aug. and Sept. Woodsman.
Chas. Collins		20 30	Sept. Boom man.
Jno. Korby		19 10	Sept. Boom man.
Alex. Fors		90 42	Woodcutter.
Willis Antille	Lower Ship Creek	37 92	Aug. and Sept. Woodcutter.
Arthur Groudine	Mid Ship Creek	27 45	Sept. Woodsman.
Louis Lefleur	Mid Ship Creek	32 66	Aug. and Sept. Woodsman.
Arthur Laborin	**Mid Ship Creek**	20 37	Aug. and Sept. Woodsman.
Jno. Paquette	Pine Camp	2 40	Sept. Woodsman.
Jas. Saver	Goulais River	13 38	Sept. Woodsman.
Jacks Lantala	Goulais River	10 67	Sept. Wood chopper.
Weston Yoki		8 76	Sept. Wood chopper.
Jno Marquis		21 24	Woodsman.
Ed. Davy	Sault Ste. Marie	16 97	Aug. Steel Plant.
John Davy	Sault Ste. Marie	3 46	Aug. Steel Plant.
D. J. Graham	Sault Ste. Marie	6 45 34 58 13 05	Aug. and Sept. Timekeeper.
M. Rothchild	Michipicoten	47 94 25 00	Aug. and Sept. Teamster.
R. Young	Sault Ste. Marie	28 12 43 00	Aug. and Sept. Stevedore.
R. Newbothom	Michipicoten	12 67 39 10 90 90	Aug. and Sept. Conductor.
L. Fyke	Soo Branch	51 84 27 12 4 69	Aug. and Sept. Laborer.
G. W. Stadley	Soo Branch	149 50 149 50	Aug. and Sept. M. of W. Engineer.
A. B. McLean	Steamship	250 00 250 00	Aug. and Sept. Tugboat Captain.
W. A. Banholman	Soo	59 60 89 50	Aug. and Sept. Engineer.
E. Halleday	Sault Ste. Marie	49 12 27 00	Aug. and Sept. Machine Shop.
W. R. Bowers	Sault Ste. Marie	20 58 29 50	Aug. and Sept. Office.
H. Killens	Sault Ste. Marie	12 50 7 20	Aug. and Sept. Machine Shop.
D. A. Spencer	Sault Ste. Marie	32 34 13 13	Aug. and Sept. Machine Shop.
F. Summers	Sault Ste. Marie	2 78 2 88	Aug. and Sept. Office Boy.
W. Sleep	Sault Ste. Marie	45 70 42 32	Aug. and Sept. Labor Foreman.
Jos. Boullami	Wilde	13 50 39 72	Aug. and Sept. Woodcutter.
A. L. Smith	Helen Mine	59 50 47 52	Aug. and Sept. Hospital.
John Herod	Helen Mine	99 50 86 16	Aug. and Sept. Hospital.
B. St. Laurent	Grace Mine	47 27 31 90	Aug. and Sept. Driller.
Angus Campbell	Sault Ste. Marie	38 97	Aug. and Sept. Carter.
Isaac Macki	Wilde	23 28 2 64	Aug. and Sept. Woodsman.
Joseph Demeule	L. Achigan	11 96 37	Aug. and Sept. Woodsman.
Chris. Davis	Josephine Mine	13 00 24 52	Aug. and Sept. Miner.

Name.	Address.	Amount.	How owing.
Chas. Patreau	L. Whitman	$ 5 72	Aug. and Sept. Miner.
Wm. McRae	L. Achigan	6 05	Aug. and Sept. Miner.
		10 24	
	Trout Creek	5 30	
J. Larcota	Sault Ste. Marie	14 05	Sept. and Aug. Laborer.
		10 36	
W. Augusta	Sault Ste. Marie	11 81	Aug. Laborer.
J. McCoyne	Sault Ste. Marie	2 21	Aug. Laborer.
J. G. Clement	Sault Ste. Marie	1 75	Aug. and Sept. Dynamo.
		43 87	
R. Parkins	Sault Ste. Marie	10 95	Aug. and Sept. Machinist.
		18 37	
E. Baxter	Sault Ste. Marie	30 88	Aug. and Sept. Stenographer.
		44 30	
P. O'Connor	Sault Ste. Marie	43 13	Aug. and Sept. Road.
		71 17	
R. Barker	Sault Ste. Marie	34 99	Aug. and Sept. Road.
		57 08	
Jas. Fletcher		6 21	Aug. [illegible] Teamster.
Millet Varty		15 41	Aug. and Sept. Woodcutter.
Jos. Mercus		27 51	Aug. and Sept. Woodsman.
J. B. Valliquette		18 71	Aug. and Sept. Woodsman.
Anton Laught	Soo	1 81	Sept. Wood chopper.
Enery Akkanneu	Soo	12 53	Sept. Wood chopper.
Frank Vita	Soo	39 36	Sept. Wood chopper.
Jno. Rlunbery	Soo	49 58	Sept. Wood chopper.
S. Walli	Soo	10 53	Sept. Wood chopper.
Anton Walli	Soo	10 53	[illegible] Wood chopper.
U. Sullivan	Soo	18 45	Sept. Wood chopper.
Matt. Koski	Soo	24 52	Sept. Charcoal Dept. Woodman.
Frank Yealme		6 15	Sept. Charcoal Dept. Woodman.
Anton Woki		35 58	
Jacob Ketola		52 49	
Hjaline Jokinen		91 03	
Frank Walkama	13 19	20 07	
John Honko	6 88		
Arvid Kumpulanen		38 28	
K. Koskela		47 61	
P. Lachance		11 49	
Fred. Lachance		11 49	
Sarnas Huato		11 49	
Jno. Leioght		5 67	
Jno. Gerard		11 81	
A. Lalonde		42 42	
L. Brown		5 81	
Robb Thompkins		13 33	
B. Lapierre	Upper Goulais Camp	18 50	
Arthur Mailhot	Upper Goulais Camp	20 91	Sept. Woodman.
Joseph Prouix	Upper Goulais Camp	11 09	Sept. Woodman.
Arthur Lafierriere	Upper Goulais Camp	33 09	Sept. Woodman.
Ferdinand Mathieu	Upper Goulais Camp	15 23	Sept. Woodman.
J. Barry	Helen Mine	63 77	Aug. and Sept. Miners.
		32 26	
J. O'Brien	Helen Mine	15 84	Aug. and Sept. Miners.
P. Moore	Helen Mine	43 16	Aug. and Sept. Miners.
		29 82	
A. Perrianeu	Helen Mine	69 75	Aug. and Sept. Miners.
		35 48	
M. Lahti	Helen Mine	54 69	Aug. and Sept. Miners.
		48 84	
V. Sclas	Helen Mine	66 60	Aug. and Sept. Miners.
		16 49	
M. Carroll	Helen Mine	40 10	Aug. and Sept. Miner.
		22 67	
K. Hertall	Helen Mine	37 40	Aug. and Sept. Miners.
		19 13	
V. Petterson	Helen Mine	58 96	Aug. and Sept. Miners.
		58 02	
S. Herrickson	Helen Mine	13 20	Aug. and Sept. Miners.
		42 26	
M. Rajola	Helen Mine	65 02	Aug. and Sept. Miners.
		34 04	
A. Carcona	Helen Mine	51 19	Aug. and Sept. Miners.
		20 29	
S. Newman	Helen Mine	11 14	Aug. and Sept. Miners.
		52 32	
J. Salo	Helen Mine	67 97	Aug. and Sept. Miners.
Joseph Gill	Helen Mine	20 84	Aug. and Sept. Miners.
		34 69	
Sam Koski	Helen Mine	51 52	Aug. and Sept. Miners.
		13 47	
M. Roddy	Helen Mine	48 82	Aug. and Sept. Miners.

Name.	Address.	Amount.	How owing.
H. Make	Helen Mine	$ 7 66 11 88	Aug. and Sept. Miners.
T. McLellan	Helen Mine	30 55 24 30	Aug. and Sept. Miners.
H. Laten	Helen Mine	28 95 33 47	Aug. and Sept. Miners.
Matt. Barber	Helen Mine	22 58 56 06	Aug. and Sept. Miners.
T. McWaters	Helen Mine	60 40 33 99	Aug. and Sept. Miners.
Thos. Shea	Helen Mine	23 31 25 94	Aug. and Sept. Miners.
T. Elliott	Helen Mine	30 94 52 06	Aug. and Sept. Miners.
C. White	Helen Mine	61 25 37 81	Aug. and Sept. Miners.
C. Juggeis	Helen Mine	61 22 37 59	Aug. and Sept. Miners.
G. Dominic	Helen Mine	64 79 20 49	Aug. and Sept. Miners.
J. Svensen	Helen Mine	37 69 26 38	Aug. and Sept. Miners.
P. Hansen	Helen Mine	45 40 1 73	Aug. and Sept. Miners.
S. Lehto	Helen Mine	28 64	Aug. and Sept. Miners.
J. Halae	Helen Mine	7 96 33 06	Aug. and Sept. Miners.
J. Dobson	Helen Mine	38 40 26 22	Aug. and Sept. Miners.
J. Hill	Helen Mine	11 60	Aug. and Sept. Miners.
P. Lyspi	Helen Mine	11 69	Aug. and Sept. Miners.
C. Nilson	Helen Mine	48 40 12 71	Aug. and Sept. Miners.
Wm. Taylor	Helen Mine	13 93 24 98	Aug. and Sept. Miners.
Uno. Hyosth	Helen Mine	8 48 51 90	Aug. and Sept. Miners.
J. Levi	Helen Mine	29 81	Aug. and Sept. Miners.
Henry Boulet	Helen Mine	78 29 40 32	Aug. and Sept. Miners.
S. Lingreen	Helen Mine	64 87 50 62	Aug. and Sept. Miners.
T. Serppola	Helen Mine	45 25 38 46	Aug. and Sept. Miners.
T. Cook	Helen Mine	48 40 40 40	Aug. and Sept. Miners.
J. Tara	Helen Mine	18 50 43 52	Aug. and Sept. Miners.
W. Corbett	Helen Mine	32 39	Aug. and Sept. Miners.
J. Corby	Helen Mine	16 53 14 90 5 24 19 92	Aug. and Sept. Miners.
C. Hanson	Helen Mine	36 19 33 10	Aug. and Sept. Miners.
R. Jones	Helen Mine	62 57 43 25	Aug. and Sept. Miners.
N. Stevens	Helen Mine	92 18 52 02	Aug. and Sept. Miners.
A. Rimpla	Helen Mine	39 00 22 44	Aug. and Sept. Miners.
C. Coulombe	Helen Mine	39 21 28 99	Aug. and Sept. Miners.
T. Donald	Helen Mine	19 84	Aug. and Sept. Miners.
S. Manzello	Helen Mine	48 65 20 57	Aug. and Sept. Miners.
C. Ingeistron	Helen Mine	29 02 35 06	Aug. and Sept. Miners.
J. Jackson	Helen Mine	54 06 38 34	Aug. and Sept. Miners.
S. Civerini	Helen Mine	66 55 27 38	Aug. and Sept. Miners.
S. Polazzalo	Helen Mine	49 15 39 81	Aug. and Sept. Miners.
F. Vamori	Helen Mine	53 94 36 58	Aug. and Sept. Miners.
S. Dragona	Helen Mine	47 40 34 06	Aug. and Sept. Miners.
N. Mattilu	Helen Mine	64 90 74 90	Aug. and Sept. Miners.
J. Manzella	Helen Mine	39 01 28 60	Aug. and Sept. Miners.

Name.	Address.	Amount.	How owing.
V. Kamysi	Helen Mine	$ 8 09 44 21	Aug. and Sept. Miners.
S. Carmine	Helen Mine	96 46 23 63	Aug. and Sept. Miners.
P. Contardo	Helen Mine	48 15 19 04	Aug. and Sept. Miners.
A. Pakkanen	Helen Mine	26 69 39 38	Aug. and Sept. Miners.
O. Klox Roy Rerrbo	Helen Mine Helen Mine	70 02	Aug. and Sept. Miners.
J. Matheson	Helen Mine	24 67 46 62 15 75	Aug. and Sept. Miners. Aug. and Sept. Miners.
H. Fisher S. S. Barwick	Helen Mine Machine shop	35 09 61 65 30 24 27 09	Aug. and Sept. Miners. Aug. and Sept. Macninist.
W. Monagan	Machine shop	55 20 42 18	Aug. and Sept. Blacksmith.
P. M. Monson	Machine shop	23 72 23 97	Aug. and Sept. Blacksmith.
J. Bonatnan	Machine shop	41 75 38 50	Aug. and Sept. Blacksmith.
J. Godat	Machine shop	23 10 55 59	Aug. and Sept. Blacksmith.
E. C. H. Capel	Boiler shop	110 62 78 03	Aug. and Sept. Boiler-maker.
R. Wiggins	Boiler shop	34 26 39 47	Aug. and Sept. Boiler-maker.
N. H. Smith	Boiler shop	19 56 80 78	Aug. and Sept. Boiler-maker.
John Carroll	Boiler shop	74 15 38 17	Aug. and Sept. Boiler-maker.
Thos. Warner	Boiler shop	19 21 49 63	Aug. and Sept. Boiler-maker.
J. Conlomb	Boiler shop	41 62 39 17	Aug. and Sept. Boiler-maker.
Jas. B. Burrows	Machine shop	19 24 53 10	Aug. and Sept. Boiler-maker.
Wm. Smith	Machine shop	29 70 28 72	Aug. and Sept. Boiler-maker.
A. Gill	Machine shop	51 55 58 09	Aug. and Sept. Boiler-maker.
R. Bingham	Machine shop	29 82 11 08	Aug. and Sept. Boiler-maker.
W. Hunt	Foundry	62 58 71 80	Aug. and Sept. Boiler-maker.
G. Levi G. C. Levi	Foundry Foundry	42 05 41 80 29 70	Aug. and Sept. Boiler-maker. Aug. and Sept. Boiler-maker.
H. Garland	Foundry	7 20 12 02	Aug. and Sept. Boiler-maker.
Jas. Levely	Sault Ste. Marie	29 41 19 37 33 15	Aug. and Sept. Reduction Works.
R. Pappa	Sault Ste. Marie	58 65 249 50	Aug. and Sept. Mason.
A. McIntyre	Sault Ste. Marie	249 50 8 88 23 64	Aug. and Sept. Foreman.
C. L. Hopkins	Sault Ste. Marie	21 59	Aug. and Sept. Metallurgical Dept.
J. McComb	Sault Ste. Marie	45 72	Aug. and Sept. Brick Plant.
Joe Kitchen	Sault Ste. Marie	59 50 33 25	Aug. and Sept. Brick Plant.
A. Dyson	Sault Ste. Marie	52 00 37 00	Aug. and Sept. Brick Plant.
J. Smale	Sault Ste. Marie	41 15	Aug. and Sept. Brick Plant.
L. Polano	Sault Ste. Marie	11 05	Aug. and Sept. Brick Plant.
Geo. Will	Sault Ste. Marie	6 92	Aug. and Sept. Brick Plant.
E. J. Boaz	Sault Ste. Marie	59 50 59 50 19 39	Aug. and Sept. Clerk.
A. B. Brinkman	Sault Ste. Marie	55 30 99 50	Aug. and Sept. Reduction Works.
Wm. Goodwin	Sault Ste. Marie	99 50 61 50	Aug. and Sept. Reduction Works.
A. M. Bowert	Sault Ste. Marie	39 64 31 88	Aug. and Sept. Reduction Works.
Jno. T. Robinson	Sault Ste. Marie	49 50 124 50	Aug. and Sept. Reduction Works.
Theo. Segelke	Sault Ste. Marie	124 50 59 50 23 86	Aug. and Sept. Brick Plant.

Name.	Address.	Amount	How owing.
Jas. Lyons	Sault Ste. Marie	$35 61	Aug. and Sept. Reduction Works
Ed. Routledge	Sault Ste. Marie	44 36 49 50	Aug. and Sept. Reduction Works
Sam. Brooks	Sault Ste. Marie	25 64 15 75	Aug. and Sept. Reduction Works
Thos. Stringer	Sault Ste. Marie	22 58	Aug. and Sept. Reduction Works
H. Gilbertson	Machine shop	13 24 27 24 22 80	Aug. and Sept. Machinist.
G. Kendall	Machine shop	14 70 78 78	Aug. and Sept. Machinist.
J. D. Kendall	Machine shop	124 50 29 37	Aug. and Sept. Machinist.
R. Alexander	Machine shop	92 50 12 52	Aug. and Sept. Machinist.
H. Becking	Machine shop	10 93 27 32 52 20	Aug. and Sept. Millwright.
R. J. Alford	Machine shop	27 63 13 12	Aug. and Sept. Millwright.
J. J. Bailey	Machine shop	66 75 57 97	Aug. and Sept. Millwright.
C. E. F. Patterson	Machine shop	28 99 67 57	Aug. and Sept. Millwright.
J. E. McDougall	Machine shop	35 49 77 40	Aug. and Sept. Plumber.
G. A. Bridge	Machine shop	41 77 34 52	Aug. and Sept. Machinist.
W. Saunders	Machine shop	56 78 44 53	Aug. and Sept. Machinist.
W. McKinstre	Machine shop	23 57 58 06	Aug. and Sept. Machinist.
H. Stringer	Machine shop	25 95 120 11	Aug. and Sept. Machinist.
J. Killeen	Machine shop	59 14 39 12	Aug. and Sept. Machinist.
G. Brown	Machine shop	73 95 29 19	Aug. and Sept. Machinist.
J. Everett	Machine shop	52 70 26 12	Aug. and Sept. Machinist.
Jas. Boulay	Machine shop	43 35 37 20	Aug. and Sept. Machinist.
F. Hunter	Machine shop	14 76 62 87	Aug. and Sept. Machinist.
S. Helps	Machine shop	25 75	Aug. and Sept. Machinist.
Emre Kartternen	Wilde	32 98	Aug. and Sept. Woodsman.
Saji Macke	Wilde	9 03	Aug. and Sept. Woodsman.
Malt Hervi	Wilde	6 39 2 10	Aug. and Sept. Woodsman.
John Macki	Wilde	18 07 37 77	Aug. and Sept. Woodsman.
Antti Harkara	Wilde	18 40 8 91	Aug. and Sept. Woodsman.
Felix Roy	Wilde	15 95 28 88	Aug. and Sept. Woodsman.
Herman Saranea	Wilde	11 81 26 21	Aug. and Sept. Woodsmen.
Frank Kullin	Wilde	8 40 37 17	Aug. and Sept. Woodsmen.
Jno. Lepanen	Wilde	6 36 16 26	Aug. and Sept. Woodsmen.
Ben Magona	Wilde	15 51 23 82	Aug. and Sept. Woodsmen.
John Hurgas	Wilde	15 31 7 11	Aug. and Sept. Woodsmen.
Joseph Sullona	Wilde	14 08	Aug. and Sept. Woodsmen.
Sam Rohnaasta	Wilde	18 12 13 81	Aug. and Sept. Woodsmen.
Autte Repatti	Wilde	23 85 8 85	Aug. and Sept. Woodsmen.
A. Lanti	Wilde	20 10 83 80	Aug. and Sept. Woodsmen.
Kalle Liavoven	Wilde	14 41 16 21	Aug. and Sept. Woodsmen.
Jas. Kallu	Wilde	22 38	Aug. and Sept. Woodsmen.
Ben Sutherland	U. Gombois	29 18	27 at 32 Woodman.
Paul Rainville	L. Achigan	9 58	12 at 28 Woodman. 31 at 30
	Beaver Camp	58 62	23 at 32
Enoch Ketula	Wilde	7 71 44 11	Aug. and Sept. Wages as Woodsman
Victor Heinenan	Wilde	16 44 31 79	Aug. and Sept. Wages as Woodsman

Name.	Address.	Amount.	How owing.
Angus McDonald	Wilde	$28 23 46 54	Aug. and Sept. Wages as Woodsman
Dan McDonald	Wilde	20 23 33 54	Aug. and Sept. Wages as Woodsman
Arsie Yaike	Wilde	12 24 23 67	Aug. and Sept. Wages as Woodsman
Mat Lahta	Wilde	2 63	Sept. Wages as Woodsman.
Henry Johnson	Wilde	10 79 26 79	Aug. and Sept. Wages as Woodsman
Neil Johnson	Wilde	13 17 7 52	Aug. and Sept. Wages as Woodsman
Joseph Soloman	Wilde	15 88 33 16	Aug. and Sept. Wages as Woodsman
Auor Hokrinei	Wilde	19 49 34 79	Aug. and Sept. Wages as Woodsman
John Alauero	Wilde	11 53 37 34	Aug. and Sept. Wages as Woodsman
Sam Syrijila	Wilde	18 20 21 29	Aug. and Sept. Wages as Woodsman
Victor Mattson	Wilde	8 20 37 07	Aug. and Sept. Wages as Woodsman
Frank Jokola	Wilde	13 33 46 91	Aug. and Sept. Wages as Woodsman
Nestor Honula	Wilde	10 75 36 34	Aug. and Sept. Wages as Woodsman
Oskar Tikander	Wilde	3 11 14 91	Aug. and Sept. Wages as Woodsman
Nestor Hyetta	Wilde	20 27 57 28	Aug. and Sept. Wages as Woodsman
Albert Mannen	Wilde	18 99 44 79	Aug. and Sept. Wages as Woodsman
John Macki	Wilde	16 88 50 71	Aug. and Sept. Wages as Woodsman
Peter Yokinen	Wilde	57 70 70 78	Aug. and Sept. Wages as Woodsman
Alex. Macki	Wilde	10 48 28 80	Aug. and Sept. Wages as Woodsman
Henry Macki	Wilde	15 12 21 92	Aug. and Sept. Wages as Woodsman
Matt Swager	Wilde	5 91 14 84	Aug. and Sept. Wages as Woodsman
Oscar Hujansen	Wilde	10 85	Aug. and Sept. Wages as Woodsman
Neil Johnson	Wilde	23 71	Aug. Wages as Woodsman.
Jno. Walkkila	Wilde	7 13	Aug. and Sept. Wages as Woodsman.
Sati Virtonen	Wilde	34 63 39 28	Aug. and Sept. Wages as Woodsman
Aksdi Salo	Wilde	10 34 42 52	Aug. and Sept. Wages as Woodsmen.
John Hekki	Wilde	32 26	Aug. and Sept. Wages as Woodsmen.
Kalli Kareni	Wilde	28 99 49 58	Aug. and Sept. Wages as Woodsmen.
Kalle Lintula	Wilde	26 00 48 80	Aug. and Sept. Wages as Woodsmen.
John Jackson	Wilde	17 94 36 70	Aug. and Sept. Wages as Woodsmen.
Eric Hyetta	Wilde	20 27 52 28	Aug. and Sept. Wages as Woodsmen.
Andrew Harjin	Wilde	34 63 39 28	Aug. and Sept. Wages as Woodsmen.
Jno. Laihenen	Wilde	57 68 14 34	Aug. and Sept. Wages as Woodsmen.
Kusta Kaskey	Wilde	9 85 10 95	Aug. and Sept. Wages as Woodsmen.
Isaac Heinanen	Wilde	40 26 3 63	Aug. and Sept. Wages as Woodsmen.
Isaac Frikaal	Wilde	34 62 47 86	Aug. and Sept. Wages as Woodsmen.
Jno. Suomi	Wilde	35 61 20 80	Aug. and Sept. Wages as Woodsmen.
Auto Leppa	Wilde	17 68	Aug. and Sept. Wages as Woodsmen.
Leonder Lame	Wilde	16 19 40 69	Aug. and Sept. Wages as Woodsmen.
Jno. Koski Maki	Wilde	68 93 19 65	Aug. and Sept. Wages as Woodsmen.
Miki Vittala	Wilde	22 29 32 60	Aug. and Sept. Wages as Woodsmen.
Jno. Yarvi	Wilde	8 66 30 86	Aug. and Sept. Wages as Woodsmen.
Henry Hungusta	Wilde	17 14 18 36	Aug. and Sept. Wages as Woodsmen.
John Ahola	Wilde	11 19 40 72	Aug. and Sept. Wages as Woodsmen.

Name.	Address.	Amount.	How owing
Yahan Matilla	Wilde	$ 1 36	Aug. and Sept. Wages as Woodsmen.
		32 17	
John Johnson	Wilde	31 63	Aug. and Sept. Wages as Woodsmen.
		22 59	
Gust Lintula	Wilde	24 19	Aug. and Sept. Wages as Woodsmen.
		62 67	
Jaho Mikala	Wilde	17 71	Aug. and Sept. Wages as Woodsmen.
		31 31	
Sauter Yliman	Wilde	6 76	Aug. and Sept. Wages as Woodsmen.
Frank Hill	Wilde	10 99	Aug. and Sept. Wages as Woodsmen.
		38 01	
Kusta Laine	Wilde	15 73	Aug. and Sept. Wages as Woodsmen.
		26 16	
Kalla Yokinen	Wilde	30 93	Aug. and Sept. Wages as Woodsmen.
		15 24	
John Karpela	Wilde	25 23	Aug. and Sept. Wages as Woodsmen.
		31 54	
Eric Lamuri	Wilde	15 85	Aug. and Sept. Wages as Woodsmen.
		30 79	
Sam Atimaki	Wilde	23 79	Aug. and Sept. Wages as Woodsmen.
		21 05	
Mike Hill	Wilde	11 99	Aug. and Sept. Wages as Woodsman.
		21 86	
John Aki	Wilde	2 05	Aug. and Sept. Wages as Woodsmen.
Mat Lahta	Wilde	17 33	Aug. and Sept. Wages as Woodsmen.
		20 15	
Frank Saitre	Wilde	14 56	Aug. and Sept. Wages as Woodsmen.
		19 22	
John Lintula	Wilde	28 19	Aug. and Sept. Wages as Woodsmen.
		67 67	
Gust Ketola	Wilde	18 80	Aug. and Sept. Wages as Woodsmen.
		36 50	
Sam Autai	Wilde	49 65	Aug. and Sept. Wages as Woodsmen.
		67 58	
Sato Kytla	Wilde	27 28	Aug. and Sept. Wages as Woodsmen.
		56 58	
A. Macki	Wilde	5 78	Aug. and Sept. Wages as Woodsmen.
		14 18	
Joseph Heina	Wilde	23 33	Aug. and Sept. Wages as Woodsman.
		82 35	
Nix Oga	Wilde	10 79	Aug. and Sept. Wages as Woodsman.
		14 45	
Chas. Lubakoinen	Wilde	11 11	Aug. and Sept. Wages as Woodsman.
		42 44	
Nestor Frikall	Wilde	43 01	Aug. and Sept. Wages as Woodsman.
		10 90	
Yuha Malun	Wilde	39 14	Aug. and Sept. Wages as Woodsman.
		49 39	
Autti Haukanen	Wilde	14 84	Aug. and Sept. Wages as Woodsman.
		24 82	
Oscar Hendrickson	Wilde	38 64	Aug. and Sept. Wages as Woodsman.
		18 15	
John Miemi	Wilde	17 74	Aug. and Sept. Wages as Woodsman.
		32 15	
Andrew Hill	Wilde	12 99	Aug. and Sept. Wages as Woodsman.
		24 55	
Frank Kallela	Wilde	24 81	Aug. and Sept. Wages as Woodsman.
		18 54	
Autti Akkunen	Wilde	13 77	Aug. and Sept. Wages as Woodsman.
		36 32	
Laura Harakka	Wilde	36 32	Aug. and Sept. Wages as Woodsman.
		14 77	
Neston Santonen	Wilde	23 99	Aug. and Sept. Wages as Woodsman.
		16 12	
John Luoma	Wilde	33 30	Aug. and Sept. Wages as Woodsman.
		33 65	
Kalle Lunstedt	Wilde	35 48	Aug. and Sept. Wages as Woodsman.
		28 93	
Elias Luomi	Wilde	23 19	Aug. and Sept. Wages as Woodsman.
		55 07	
Isaac Hoampa	Wilde	9 13	Aug. and Sept. Wages as Woodsman.
		18 02	
Dennis Ryan	Michipicoten Harbor	37 73	Aug. Weighmaster.
W. Scott	Soo	5 15	Sept. S.S. Ossifrage.
J. C. Wrich	Michipicoten	132 50	Aug. Ry. Superintendent.
A. H. Wood	Soo	6 52	Aug. Laborer.
R. Beaufre	Soo	33 90	Sept. Board deductions from Laborers Beaupre gang Roll No.
Jos. Mason	Soo	4 01	Aug. Conductor.
R. Davis	Soo	55 86	Aug. Bridge carpenter.
J. L. Mayor	Lower Whitman	22 59	Sept. Woodsman.

Name.	Address.	Amount.	How owing.
J. L. Naylor	Searchmont	$15 85	Deductions from wages of men for goods and supplies, see Sept. Pay Roll No. 26.
B. Dickson	Michipicoten	145 18	Aug. and Sept. Locom. Engr.
R. H. Arthur, M.D.	Sudbury	2 50	Aug. Medical fee. deducted from men shown Aug. roll, $2.
R. H. Arthur, M.D.	Sudbury	2 00	Sept. Medical fee deducted from men shown Sept. roll, $1.
Oskar Mackie	Wilde	7 12 13 14	Aug. and Sept. Wages as Woodsman.
Jno. Popiniemi	Wilde	28 66 12 34	Aug. and Sept. Wages as Woodsman.
Aisak Loma	Wilde	25 95 22 23	Aug. and Sept. Wages as Woodsman.
Jack Latra	Wilde	14 29 47 27	Aug. and Sept. Wages as Woodsman.
Jack Hill	Wilde	5 25 14 20	Aug. and Sept. Wages as Woodsman.
A. Jansau	Wilde	18 29 47 27	Aug. and Sept. Wages as Woodsman.
Matt Hungesta	Wilde	18 36 17 14	Aug. and Sept. Wages as Woodsman.
Tomi Perkia	Wilde	9 52 34 26	Aug. and Sept. Wages as Woodsman.
Wm. Wilen	Wilde	46 35 19 80	Aug. and Sept. Wages as Woodsman.
Jno. Rundle	Wilde	34 66 20 23	Aug. and Sept. Wages as Woodsman.
Sam Nurmela	Wilde	43 76 22 90	Aug. and Sept. Wages as Woodsman.
Jos. Ainamella	Wilde	37 43 27 24	Aug. and Sept. Wages as Woodsman.
Victor Wita	Wilde	39 81	Aug. and Sept. Wages as Woodsman.
Isaac Wesman	Wilde	11 62 57 04	Aug. and Sept. Wages as Woodsman.
Henry Linta	Wilde	39 55 17 35	Aug. and Sept. Wages as Woodsmen.
L. Herbeck	Wilde	7 91 17 84	Aug. and Sept. Wages as Woodsmen.
Antti Syrijita	Wilde	11 04 22 79	Aug. and Sept. Wages as Woodsmen.
Jno. Simpson	.....	3 60	Oct. Cookee.
J. P. Gorman	.....	20 19	Oct. Camp caretaker.
Wm. McRae	.....	20 19	Oct. Camp caretaker.
Duncan McWilliam, Sr.	.....	20 19	Oct. Camp caretaker.
Duncan McWilliam, Jr.	.....	15 00	Oct. Camp caretaker.
Frank Boissoveault	.....	17 31	Oct. Camp caretaker.
Wm. Smith	.....	20 19	Oct. Camp caretaker.
Peter Blais	.....	18 46	Oct. Camp caretaker.
J. J. Stopeton	.....	8 08	Oct. Camp caretaker.
M. Martin	.....	20 19	Oct. Camp caretaker.
Wm. Farrill	.....	18 46	Oct. Camp caretaker.
Edw. St. Andrews	.....	18 46	Oct. Camp caretaker.
Thos. Bugeron	.....	17 94	Oct. Camp caretaker.
W. L. McKenzie	Sault Ste. Marie	8 72	Sept. Electrician.
W. J. Boomer	Sault Ste. Marie	51 06	Aug. and Sept. Painter.
C. Rafferty	Sault Ste. Marie	41 40	Aug. Rigger.
C. Ruthven	Sault Ste. Marie	6 97	Oct. Fireman.
B. Smith	Sault Ste. Marie	7 23	Oct. Helper.
Jas. F. Stone	Sault Ste. Marie	25 16	Oct. Timekeeper.
A. Goodwin	Sault Ste. Marie	70 75	Aug. and Sept. Machine tender (screens).
T. Sherwood	Sault Ste. Marie	99 47	Aug. and Sept. Boiler house.
Don Agwina	Sault Ste. Marie	23 08	Sept. Laborer.
C. Williams	Sault Ste. Marie	4 50	Aug. Board deductions from bridge carpenters in August pay roll $41.
C. Williams	Sault Ste. Marie	24 32	Sept. Board deductions from bridge carpenters in Sept. roll, $37.
H. Stevens	Sault Ste. Marie	7 88	Sept. Head waiter ss. King Edward.
M. J. Lumson	Sault Ste. Marie	5 94	Sept. Section foreman.
A. Modeste	Michipicoten Harbor	87 68	Aug. Deductions from pay rolls for board, $26, $28, $30, $31, $55, $58, $60.
A. Modeste	Michipicoten Harbor	33 31	Sept. Deductions from pay rolls for board, $48, $52, $54.
Oscar Kaulen	Soo	16 75	Aug. and Sept. Stevedore.
John Hay	Michipicoten	117 16	Aug. and Sept. Fireman.
Robinson & Williams	Goulais Mill	36 14	Sept. Deductions from earnings of woodmen for board supplies
Frank Leffanen	.....	17 50	Sept. Woodchopper.
Eldon McEacheon	.....	80 60	Sept. Woodsman.
Cyrille Lalonde	Lower Sheppard Creek	16 09	Sept. Woodsman.
Mrs. Jno. Cullen	South Chippewa	10 00	Sept. Woodsman.

Name.	Address.	Amount	How owing.
Chas. Cole	Grace Mine	842 60	Aug. Drill runner.
T. Liscomb	Grace Mine	99 00	Aug. Amalgamater.
T. Liscomb	Grace River	82 65	Sept. Amalgamater.
A. H. Mahon	Sault Ste. Marie	26 91	Sept. Algoma Iron Works.
H. D. Severence	Sault Ste. Marie	14 84	Sept. Machinist.
F. McLean	Sault Ste. Marie	13 51	Aug. Blacksmith's helper
M. J. Yarves	Sudbury, Ont	29 10	
Robert King	Sudbury, Ont	11 49	
A. McLelland	Gertrude Mine	36 15	Oct. Clerk.
Jos. Fennel	Gertrude Mine	21 52	Oct. Watchman.
C. Pholen	Soo	12 99	Stable foreman.
C. Jackman	Soo	28 67	Stableman.
F. Smith	Soo	21 45	Teamster.
W. C. Honess	Soo	35 01	Coachman.
Jas. Graham	Soo	3 00	Woodsman.
Frank Cushing	Upper Goulais	6 15	Oct. Camp carpenter.
Bert Davis	Josephine Mine	63 78	Aug. Miner.
F. Crabbe	Josephine Mine	31 98	Aug. and Sept. Miner.
J. Kocha	Soo	10 50	Oct. Veneer mill.
W. Scott	Soo	10 13	Aug. and Sept. Yacht "Liesta."
John Michie	Lower Whitman	10 00	Aug. Woodsman.
Barney Sheridan	East Whitman	6 90	Sept. Woodsman.
R. H. Patterson	Grace Mine	368 93	Aug. and Sept. Superintendent
W. Scott	Grace Mine	120 07	Aug. and Sept. Timberman.
Chas. Dixon	Soo	25 25	Aug. Dry kiln.
E. Carey	Wilde	37 50	Oct. Storekeeper.
E. Boyle	Grace Mine	35 93	Aug. and Sept. Teamster.
A. E. Goodall	Soo	149 00	Aug. and Sept. Chief of Police.
Eric Matson	Soo	45 15	Deductions from Aug. and Sept. pay rolls of wood cutters for board supplies.
Pat Gilchrist	Lower Whitman	5 71	Woodman.
Thos. Preston	North Whitman	25 30	Woodman.
J. Pine		68 41	Wood cutter.
Adam King	Soo	4 72	Veneer mills.
Wm. King	Soo (Veneer Mills)	6 00	Oct. Fireman.
A. J. Hazzard	Soo	30 60	Oct. Car shops cleaner.
N. P. Gallagher	Goulais Sawmill	5 25	Oct. Laborer.
Manual Furlotte	Achigan Lake	18 46	Oct. Camp caretaker.
Jas. Robertson	South Chippewa	18 16	Oct. Camp caretaker.
Wm. Conklin	Beaver Camp	20 19	Oct. Camp caretaker.
Geo. Sarsfield	Pine Camp	20 19	Oct. Camp caretaker.
Jacob Hill	Maple Siding	298 36	Aug. Deducted from earnings of woodcutters for board supplies.
Jacob Hill	Maple Siding	189 27	Sept. Deducted from earnings of woodcutters for board supplies.
John Leihtenan	Dam Creek	219 43	Aug. Deducted from earnings of woodcutters for board supplies.
John Lihitinan	Dam Creek	17 12	Sept. Deducted from earnings of woodcutters for board supplies.
Robinson & Williams	Goulais Mill	72 16	Aug. Deductions from wages of men at Goulais Mill, A. Com. Co. Aug. pay No. 22.
Robinson & Williams	Goulais Mill	116 23	Aug. Deductions from wages of men at Goulais Mill, A. Com. Co. Aug. roll No. 23.
Robinson & Williams	Goulais Mill	54 22	Sept. Deductions from wages of men at Goulais Mill, A. Com. Co. Sept. roll No. 25.
Robinson & Williams	Goulais Mill	172 61	Sept. Deductions from wages of men at Goulais Mill, A. Com. Co. Sept. roll No. 26.
A. Trahan	Goulais Mill	11 00	Aug. Deductions from wages of men at Goulais Mill, A. Com. Co. Aug. roll No. 23.
A. Trahan	Goulais Mill	21 00	Sept. Deductions from wages of men at Goulais Mill, A. Com. Co. Sept. roll No. 26.
A. Trahan	Goulais Mill	11 00	Sept. Deductions from wages of men at Goulais Mill, A. Com. Co. Sept. roll No. 25.
Robinson & Williams	Goulais Mill	23 99	Aug. Deductions from earnings of woodmen for board supplies.
E. Thorp	Soo	108 12	Aug. and Sept. Carpenter.
A. Collins	Soo	80 06	Aug. and Sept. Baker.
O. Neilson	Soo	29 51	Aug. Trucker.
A. Koskela	Helen Mine	66 69	Aug. and Sept. Miner.
E. Mieni	Helen Mine	32 19	Aug. and Sept. Miner.
H. Pernee	Helen Mine	21 11	
		19 89	
E. Mackay	Michipicoten	83 30	Aug. and Sept. Laborer
Jani Artte	Michipicoten	78 26	Aug. and Sept. Laborer.
John Hill	Michipicoten	81 80	Aug. and Sept. Laborer.

Name.	Address.	Amount.	How owing.
A. Lampiner	Michipicoten	$82 42	Aug. and Sept. Laborer.
J. Winter	Michipicoten	81 75	Aug. and Sept. Laborer.
E. Sala	Michipicoten	60 37	Aug. and Sept. Laborer.
G. Robin	Michipicoten	109 00	Aug. and Sept. Mich [illegible]ck laborer.
J. J. Eades	Michipicoten	133 28	Aug. and Sept. Foreman.
Hope Cameron	Soo	14 84	Oct. Stenographer.
Harry Legge	Helen Mine	33 43	
J. Gravelle	Helen Mine	29 47	Aug. and Sept. Drill runner.
Fred Phillips	Helen Mine	85 98	Aug. and Sept. Crusherman.
P. Canton	Soo	32 25	Aug. Compensating work.
R. H. Arthur, M.D.	Sudbury	15 75	Aug. Medical fees deducted from men at Gertrude mine Aug. pay roll No. 12.
R. H. Arthur, M.D.	Sudbury	12 75	Aug. Medical fees deducted from men at Gertrude mine Aug. pay roll No. 13.
R. H. Arthur, M.D.	Sudbury	10 25	Aug. Medical fees deducted from men at Gertrude mine Aug. pay roll No. 14.
R. H. Arthur, M.D.	Sudbury	7 00	Sept. Medical fees deducted from men at Gertrude mine Aug. pay roll No. 13.
R. H. Arthur, M.D.	Sudbury	10 00	Sept. Medical fees deducted from men at Gertrude mine Aug. pay roll No. 14.
R. H. Arthur, M.D.	Sudbury	5 25	Sept. Medical fees deducted from men at Gertrude mine Aug. pay roll No. 15.
A. H. White	Gertrude Mine	61 61	Aug. and Sept. Machinist.
W. Mackenzie	Soo	24 84	Oct. Mail clerk.
T. H. Armstrong	Grace Mine	24 00	Aug. Stenographer.
Ezra Desjardines	Wilde	1 88	Sept. Charwood teamster.
Dolphus Desjardines	Wilde	1 13	Sept. Charwood woodman.
John Littala		39 36	Aug. and Sept. Woodchopper.
Victor Varela		32 42	Aug. and Sept. Woodchopper.
Charlie Karja		27 84	Aug. and Sept. Woodchopper.
Alex. Jackson		80 15	Aug. and Sept. Woodchopper.
Oskai Houdal		44 79	Aug. and Sept. Woodchopper.
August Holmes		33 75	Aug. and Sept. Woodchopper.
Oscar Lontala		13 90	Aug. and Sept. Woodchopper.
Frank Macki		48 60	Aug. and Sept. Woodchopper.
Jno. Luganen		17 34	Aug. and Sept. Woodchopper.
Isaac Lakso		37 61	Aug. and Sept. Woodchopper.
Frank Vita		15 23	Aug. and Sept. Woodchopper.
Henry Villiers	Beaver Camp	17 72	Aug. and Sept. Woodsman.
T. Johnston	Lower Whitman	16 24	Aug. and Sept. Woodsman.
Louis Lauthier	Mile 65 Camp	10 00 8 84	Aug. and Sept. Woodsman.
Jos. Mercier	Beaver Camp	46 15	Aug. and Sept. Woodsman.
Louis Sirois	Beaver Camp	45 94	Aug. and Sept. Woodsman.
Ben St. Aubin	Pine Camp	33 90	Aug. and Sept. Woodsman.
Dan Turner	Beaver Camp	15 97 62 32	Aug. and Sept. Woodsman.
Louis Villette	Up. Shen Camp	33 85	Aug. and Sept. Woodsman.
M. Brision	Pine Camp	59 58	Aug. and Sept. Woodsman.
Xavier Theviger	Mile 65	10 00 17 58	Aug. and Sept. Woodsman.
Paul Toboyant		54 79	Aug. and Sept. Woodchopper.
Henry McTaggert	Goulais River	15 96	Aug. and Sept. Woodsman.
Edgar Kidder	Goulais River	14 18	Aug. and Sept. Woodsman.
John Ahearn	Beaver Camp	21 36	Aug. and Sept. Woodsman.
Frank Skeehan	Beaver Camp	24 44	Aug. and Sept. Woodsman.
Frank Lajir	Lower Whitman	14 02	Aug. and Sept. Woodsman.
Homer Morin	Lower Whitman	15 52	Aug. and Sept. Woodsman.
Wm. Elliott	Lake Achigan	6 36	Aug. and Sept. Woodsman.
F. Gagnon	Lower Whitman	22 72	Aug. and Sept. Woodsman.
Audolph Blondeau	Upper Goulais Camp	42 01	Sept. Woodman.
Eugene Basil	Upper Goulais Camp	18 75	Sept. Woodman.
Argill Basil	Upper Goulais Camp	8 84	Sept. Woodman.
Herman Mathieu	Upper Goulais Camp	15 93	Sept. Woodman.
Matt Koski	Middle Sheehard	21 47	Sept. Woodman.
Aijoh Purlia	Goulais River	16 12	Sept. Woodman.
Oskai Johnson	Goulais River	16 70	Sept. Woodman.
Autlau Lavetty	Upper Ship Creek	1 41	Sept. Charcoal Dept.
John Macki		7 74	Charcoal Dept.
Charlie Aho		2 98	Charcoal Dept.
Abraham Jackson		78 15	Charcoal Dept.
Gus Hill		49 84	Charcoal Dept.
Ananias Ylitula		50 48	Charcoal Dept.
Jno. Lunatainer		28 26	Charcoal Dept.
J. Micni		38 31	Charcoal Dept.
Jno. Keento		19 54	Charcoal Dept.
W. Macki		39 40	Charcoal Dept.

Name.	Address.	Amount.	How owing.
Victor Mieni		$51 87	Charcoal Dept.
Westor Aho		37 81	Charcoal Dept.
Jno. Kowisto		22 81	Charcoal Dept.
Alex. Sovela		51 97	Aug. and Sept. Woodchopper.
Solomon Oyale		38 02	Aug. and Sept. Woodchopper.
Alex. Westerbak		18 10	Aug. and Sept. Woodchopper.
Nik Oya		71 66	Aug. and Sept. Woodchopper.
Jno. Wilson		47 97	Aug. and Sept. Woodchopper.
Alex. Osuni		6 17	Aug. and Sept. Woodchopper.
Petteri Luapa		57 96	Aug. and Sept. Woodchopper.
Mick Ratti		18 72	Aug. and Sept. Woodchopper.
Akel Koskela		22 30	Aug. and Sept. Woodchopper.
Nigo Macki		53 47	Woodchopper.
Jacob Koski		27 56	Woodchopper.
Victor Koperi		27 56	Woodchopper.
Jno. Blunbery		26 54	Woodchopper.
Solomon Nygard		30 42	Woodchopper.
W. O. Thomas	Sault Ste. Marie	249 50 174 50 50 50	Electrician for Aug. and Sept.
T. C. James	Sault Ste. Marie	81 50 44 50	Electric Inspector, Aug. and Sept.
L. P. Mackenzie	Sault Ste. Marie	44 50 74 30	Stenographer for Aug. and Sept.
W. C. Brown	Sault Ste. Marie	74 30 59 30	Stenographer for Aug. and Sept.
N. H. Chadwick	Sault Ste. Marie	59 30 19 50	Stenographer for Aug. and Sept.
H. Cameron	Sault Ste. Marie	19 50 29 50	Stenographer for Aug. and Sept.
W. Stewart	Sault Ste. Marie	29 50 19 50	Stenographer for Aug. and Sept.
F. Morphy	Sault Ste. Marie	19 50	Messenger for Aug. and Sept.
D. Coyne	Sault Ste. Marie	89 30	Coke Inspector, Sept.
C. H. L. Jones	Sault Ste. Marie	54 30 59 30	C. Clerk Gen. Aud.
W. Charlebois	Sault Ste. Marie	59 30 24 50	Clerk Gen. Aud., Aug. and Sept.
A. A. Pinkney	Sault Ste. Marie	49 50 19 50	Clerk Gen. Aud., Aug. and Sept.
John MacLennan	Sault Ste. Marie	49 50 41 50	Clerk Gen. Aud., Aug. and Sept.
E. F. Sayers	Sault Ste. Marie	31 14 29 50	Clerk Gen. Aud., Aug. and Sept.
S. V. McLeod	Sault Ste. Marie	29 50 12 50	Clerk Gen. Aud., Aug. and Sept.
W. Fraser	Sault Ste. Marie	12 50	Messenger Gen. Aud., Aug. and Sept.
A. M. Harmwell	Sault Ste. Marie	124 50 124 50	Gen. Storekeeper for Aug. and Sept.
S. Warren	Sault Ste. Marie	124 50 4 50	Aug. and Sept. Auditors.
W. McKenzie	Sault Ste. Marie	14 30 91 76	Aug. and Sept. Office Boy.
C. W. Bagott	Sault Ste. Marie	65 44 119 55	Aug. and Sept. Assistant Engineer.
Robert Walker	Sault Ste. Marie	82 35 75 00	Aug. and Sept. Mason.
Benjamin Boyer	Sault Ste. Marie	75 00 43 98	Aug. and Sept. Prospector.
F. Phillipyon	Sault Ste. Marie	29 10 498 50	Aug. and Sept. Reduction Works.
E. W. Sjosteat	Sault Ste. Marie	498 50 249 50	Aug. and Sept. Metallurgist.
C. T. Clark	Sault Ste. Marie	249 50 49 50	Aug. and Sept. Supt. Ch. Plant.
H. Matheuson	Sault Ste. Marie	34 58 57 95	Aug. and Sept. Clerk.
Thos. Meredith	Sault Ste. Marie	39 48 60 00	Aug. and Sept. Mason.
E. Gorby	Sault Ste. Marie	60 00 25 37	Aug. and Sept. Compensating Works.
Thos. McConway	Sault Ste. Marie	11 62 26 25	Aug. and Sept. Compensating Works
J. A. Walsh	Sault Ste. Marie	11 62 12 00	Aug. and Sept. Compensating Works.
F. Zettler	Sault Ste. Marie	21 50	Aug. and Sept. Compensating Works.
James McNeil	Sault Ste. Marie	5 25 49 50	Aug. and Sept. Compensating Works.
W. C. Bowen	Sault Ste. Marie	36 23 50 50	Aug. and Sept. Clerk.
Alfred Morris	Sault Ste. Marie	37 70	Aug. and Sept. Steel Plant.
J. T. Trognor	Sault Ste. Marie	119 00	Two months at storekeeper car shops.

Name.	Address.	Amount.	How owing.
J. S. McNamara	Sault Ste. Marie	885 73	One month and 22 days as storeman and timekeeper.
Jno. Myler	King Edward	64 50	Sept. Wages as 2nd Engineer.
H. Sedford	Helen Mine	138 90	Aug. and Sept. Miners.
Richardson	Helen Mine	114 64	Aug. and Sept. Miners.
C. M. Johnston	Helen Mine	112 77	Aug. and Sept. Miners.
P. Riley	Helen Mine	57 90	Aug. and Sept. Miners.
W. Brown	Helen Mine	96 91	Aug. and Sept. Miners.
P. J. Redmond	Helen Mine	81 36	Aug. and Sept. Miners.
A. Bingham	Helen Mine	81 91	Aug. and Sept. Miners.
R. W. Seelye	Helen Mine	596 90	Aug. and Sept. Miners.
W. W. Dunlop	Helen Mine	164 50	Aug. and Sept. Miners.
R. H. Aiken	Sault Ste. Marie	236 10	Sept. Copper Metallurgist.
L. H. Davis	Sault Ste. Marie	174 00 174 00	Aug. and Sept. Chief Engineer.
Wm. Mills	Sault Ste. Marie	199 50 199 50	Aug. and Sept. Mech. Engineer.
S. McDonald	Michipicoten	51 82	Aug. and Sept. Clerk.
	Michipicoten	44 01	
W. Nelan	Helen Mine	19 73 43 47	Aug. and Sept. Carpenter.
Angus Campbell	Sault Ste. Marie	26 81	Sept. Carter.
D. J. Hay	Sault Ste. Marie	59 30 41 38	Aug. and Sept. Clerk.
W. H. Spring	Sault Ste. Marie	13 20 42 73	Aug. and Sept. Brakeman.
J. Carroll	Michipicoten	19 40	Sept. Boiler maker.
H. Green	Michipicoten	71 00 59 30	Aug. and Sept. Dock.
R. Carr	Sault Ste. Marie	30 77 53 51 7 96 3 06	Aug. and Sept. Brakeman.
A. H. Yeo	Sault Ste. Marie	27 85 47 10	Aug. and Sept. Stevedore.
T. Horgon	Sault Ste. Marie	20 96	Sept. Steamship.
M. J. Clain	Michipicoten	46 37 11 67	Aug. and Sept. Brakeman.
Ed. Wyatt	Sault Ste. Marie	1 72	Sept. Fireman.
W. J. Lowes	Sault Ste. Marie	10 65	Sept. Brakeman.
A. Tremblay	Pine Camp	33 68	35½ at 30. Woodman.
J. R. Watson	Sault Ste. Marie	16 59	Sept. Draughtsman.
Harry Legge	Josephine Mine	124 00 99 04	Settler.
P. Grenou	Pine Camp	2 00	10 at 30. Woodsman.
Wm. Paris	Pine Camp	6 04	7½ at 30. Woodsman.
Jas. Debiens	Pine Camp	39 03	38½ at 30. Woodsman.
	Lake Achigan	12 61	17 at 28. Woodsman.
Adelard Boulay	Josephine Mine	66 92 35 94	Aug. and Sept. Driller.
Albert Dare	McLellan's Camp	7 84	14 at 32 Woodsman.
Robert Davis	Josephine Mine	23 41 26 97	Aug. and Sept.
Hy. Boucher	L. Shep Ck	25 00 27 10	14 at 32 Woodman. 48 at 40
Sam Hokola	Wilde	11 07 28 28	Aug. and Sept. Woodsman.
Emile Duguette	McLellan's Camp	13 39 11 88	28 at 30 Woodsman.
Frank Kullan	Wilde	1 31	6 at 2.00 Woodsman.
Hamas Duguette	Wilde	8 82	Sept. Ch. Wood.
E. Jas. Barry	Ste. Marie	26 16 57 25	10 at 30. Woodsman. Aug. and Sept. Reduct Wks.
I. J. Hopkins	Ste. Marie	59 50 59 50 44 80	Aug. and Sept. Stenographer.
Alex. Peterson	Ste. Marie	25 33 41 10 25 28	Aug. and Sept. Reduct Wks.
Alex. Forbes	Ste. Marie	11 10 25 28	Aug. and Sept. Reduct Wks.
J. H. Harsfield	Ste. Marie	44 91	Aug. and Sept. Reduct Wks.
C. H. Courier	Ste. Marie	28 48	Sept. Car shop.
K. C. Townsend	Ste. Marie	28 95 64 50 38 64	Aug. and Sept. Car Shops.
C. Philan	Ste. Marie	71 50 74 50	Aug. and Sept. Stables.
J. E. Brent	Ste. Marie	19 50 17 50	Aug. and Sept. Stables.
W. J. Graham	Ste. Marie	19 50 19 50	Aug. and Sept. Stables.
W. R. Honess	Ste. Marie	19 50 49 50 25 57	Aug. and Sept. Stables.

Name.	Address.	Amount.	How owing.
F. Smith	Ste. Marie	$41 05	Aug. and Sept. Stables.
		20 36	
W. D. Bingham	Ste. Marie	37 04	Aug. and Sept. Stables.
		16 95	
N. Galipeau	Ste. Marie	11 35	Aug. and Sept. Stables.
Robert Ellis	Ste. Marie	38 50	Aug. and Sept. Stables.
Geo. Willis	Ste. Marie	50 65	Aug. and Sept. Stables.
		31 69	
Thos. Peacock	Ste. Marie	58 45	Aug. and Sept. Stables.
		31 22	
Wm. Agnew	Ste. Marie	55 07	Aug. and Sept. Stables.
W. J. Greenway	Ste. Marie	19 37	Aug. and Sept. Stables.
		74 50	
D. H. Chisholm	Ste. Marie	61 25	Aug. and Sept. Stables.
		46 67	Aug. and Sept. Tajous In.
C. L. Skinner	Ste. Marie	100 00	Aug. and Sept. Manager.
		23 83	
T. J. Henson	Ste. Marie	65 00	Aug. and Sept. Chef.
J. Cole	Soo	27 61	Sept. Veneer Mill.
G. Cluney	Soo	104 27	Aug. and Sept. Veneer Mill.
Paul Petichi	Soo	12 46	Aug. and Sept. Soo Line Mill.
Frank Marcolle	Soo	31 26	Aug. and Sept. Soo Line Mill.
S. Popelau	Soo	77 22	Aug. and Sept. Soo Line Mill.
J. Cummings	Soo	8 65	Sept. Soo Line Mill.
Jake Domnieus	Soo	2 56	Aug.
Louis Masse	Soo	1 73	Sept. Soo Line Mill.
F. Separa	Soo	28 07	Aug. and Sept. Veneer Mill.
M. Brophy	Upper Goulais	31 65	Aug. and Sept. Woodsman.
Pat O'Brien	Upper Goulais	27 13	Aug. and Sept. Woodsman.
Dan. Dooner	Goulais River	9 78	Aug. and Sept. Woodsman.
Geo. Herron	E. Whitman	34 81	Aug. and Sept. Woodsman.
L. Soper	L. Shin Creek	65 00	Aug. and Sept. Woodsman.
Jno. Vascou	L. Shin Creek	7 05	Aug. and Sept. Woodsman.
J. Burgess	Grace Mine	69 63	Aug. and Sept. Drill man.
W. Coleman	Grace Mine	162 68	Aug. and Sept. Mine foreman.
Jas. Harkness	Josephine Mine	68 47	Aug. and Sept. Helper.
P. Tomil	Josephine Mine	3 04	Aug. and Sept. Char. wood-cutter.
W. B. Wright	Soo	63 68	Sept. Soo sawmill.
Zelia Charlebois	Upper Goulais	36 00	Sept. Woodsman.
Jos. Leroy	Upper Goulais	48 48	Sept. Woodcutter.
Alphonso Charpin	Upper Goulais	9 45	Sept. Woodcutter.
J. B. Cross	Upper Goulais	21 50	Sept. Foreman.
Adelard Mauser	E. Whitman	55 53	Sept. Woodsman.
T. Gagnon	Soo	36 46	Sept. Charcoal teamster.
Peter Burthaun	Soo	18 98	Sept. Charcoal teamster.
C. Jetty	Pine Camp	3 50	Sept. Woodsman.
V. O'Neill	Goulais River	7 58	Sept. Woodsman.
Jos. Beloir	West Shan. Camp	13 95	Sept. Woodsman.
Albert Ball	Goulais	14 55	Sept. Woodsman.
Abel Sergant	Shephard Creek	7 51	Sept. Woodsman.
G. H. Armand	Goulais R	7 30	Sept. Woodsman.
Henry Magrer	Goulais R	11 07	Sept. Woodsman.
P. Morin	Soo	83 72	Sept. Woodsman.
W. H. Oddland	Soo	19 56	Aug. and Sept. Helper.
W. J. Dollery	Soo	30 01	Sept. Machinist.
D. Vegnin	Soo	2 08	Sept. Woodloader.
		9 65	
		7 57	
E. McGrey	Soo	97 14	Aug. and Sept. Machinist.
Frank Jainne	Soo	1 63	Sept. Laborer.
E. Marcolle	Soo	9 65	Aug. and Sept. Woodloader.
James Grew	Soo	11 80	Sept. Laborer.
D. Tierney	Soo	89 32	Aug. and Sept. Foreman.
P. Brerrton	Soo	59 77	Aug. and Sept. Helper.
Geo. Baxter	Soo	89 41	Aug. and Sept. Bricklayer.
G. B. Cahoon	Soo	25 87	Sept. Helper.
Augus Amuala	Soo	27 64	Aug. and Sept. Char filler.
Thos. Earwaker	Soo	40 31	Aug. and Sept. Roaster man.
		62 50	
G. Duysdale	Helen Mine	23 55	Aug. and Sept. Miner.
J. Cameron	Helen Mine	60 78	Aug. and Sept. Miner.
J. Komadine	Helen Mine	91 60	Aug. and Sept. Trainman.
T. Vidas	Helen Mine	36 76	Aug. and Sept. Trainman.
D. J. Godfrey	Soo	5 98	Aug. Driver.
R. Lang, Jr.	Soo	1 18	Aug. Laborer.
D. Vezina	Soo	29 57	Sept. Barker.
		12 61	
D. Matrida	Soo	53 85	Sept. Grinder.
		26 50	
Wm. Hodge	Soo	12 74	Sept. Barker.
T. Nadou	Soo	25 35	Sept. Grinders.
C. Crow	Soo	83 12	Sept. Sawyers.
J. Mayer	Soo	61 98	Sept. Boiler.

Name.	Address.	Amount.	How owing.
M. B. Farr	Soo	$23 68	Sept. Clerk.
C. S. Carfane	Soo	67 94	Sept. Screens.
G. Miceliotte	Soo	25 48	Sept. Barker.
Emil Emond	N. Whitman	15 00	44½ at 30 Woodsman.
		16 19	
Geo. Armstrong	E. Whitman	30 40	92 at 32 Woodsman.
Ralph Basinet	Pine Camp	71 80	69 at 32 Woodsman.
Norman E. Cobb	Poplar Lake	5 93	12 at 28
R. Baker	Sudbury	41 05	Aug. and Sept. Sultana Mine.
		28 14	
W. Dezela	Sudbury	32 87	Aug. and Sept. Sultana Mine.
		18 45	
M. Clark	Sudbury	49 50	Aug. and Sept. Sultana Mine.
		34 58	
G. A. Montgomery	Sudbury	124 50	Aug. and Sept.
		124 50	
Wm. Haley	Sudbury	93 00	Aug. and Sept.
		92 71	
J. McMahon	Sudbury	59 40	Aug. and Sept.
		63 15	
A. Lawless	Sudbury	74 23	Aug. and Sept.
		73 75	
O. Aubin	Sudbury	51 00	Aug. and Sept.
		45 00	
C. A. Campbell	Sudbury	9 50	Aug. and Sept.
		9 50	
L. Aubin	Sudbury	14 30	Aug. and Sept.
		5 92	
J. Renard, Sr		5 92	Sept.
J. Renard, Jr	Sudbury	4 44	Sept.
N. Rowal		23 76	Sept.
R. S. Wardell	Soo	40 00	Aug. and Sept. Apprentice.
G. H. Mitchell	Soo	105 61	Machinist.
J. McKellar	Soo	3 79	Sept. Apprentice.
W. Beaton	Soo	32 24	Blacksmith.
F. McLean	Soo	25 95	Sept. Helper.
M. B. Farr	Soo	2 96	Stenographer.
H. Robitaille	Mile 65	26 55	44 at 28 Woodsman.
George Parker	Mile 65	1 09	19 at 32 Woodsman.
C. Ladouceur	Mile 65	22 02	45½ at 30 Woodsman.
Art. Laroche	Mile 65	29 64	45 at 30 Woodsman.
James Malette	Mile 65	31 68	44 at 30 Woodsman.
Alp. Rocholeau	Mile 65	28 67	45 at 32 Woodsman.
Wm. McAndrew	Mile 65	3 43	19 at 32 Woodsman.
Oliver Sicard	Mile 65	25 58	44 at 28 Woodsman.
D. G. Campbell	Mile 65	3 53	19 at 32 Woodsman.
Laurent Lacroix	Mile 65	28 30	44 at 28 Woodsman.
Sam Laurel	Mile 65	22 84	44 at 28 Woodsman.
Eugene Lachance	Mile 65	23 85	44 at 28 Woodsman.
F. Filiatreault	Mile 65	25 60	44 at 28 Woodsman.
Francis Mallette	Mile 65	31 58	44 at 30 Woodsman.
Wm. Desjardin	Mile 65	25 03	44 at 28 Woodsman.
Paul Bouladin	Mile 65	24 58	44 at 30 Woodsman.
Thomas Bisson	Mile 65	26 19	45 at 30 Woodsman.
Joseph Bisson	Mile 65	32 90	45 at 30
Ernest Sirre	Pine Camp	55 24	68½ at 28
A. Chretien	Pine Camp	51 19	68 at 26
A. Verelle	Pine Camp	19 88	27½ at 28
James Pigeau	Pine Camp	27 60	10 at 32
			21 at 34
Ernest Matte	Pine Camp	25 31	31 at 32 Woodsman.
Elmo Pigeau	Pine Camp	17 67	31 at 28 Woodsman.
Z. Pigeau	Pine Camp	49 07	21½ at 30 Woodsman.
			48 at 28 Woodsman.
Arthur Matte	Pine Camp	25 54	31½ at 32 Woodsman.
Albert McDonald	S. Chippewa	23 15	26 at 32 Woodsman.
Henry Belleau	L. Shep. Cr.	14 67	8 at 1.75 Woodsman.
			89 at 80
Wm. Keneville	L. Shep. Cr.	35 88	1 at 28
Joseph Tohill	E. Whitman	46 22	61½ at 28
F. McCabe	E. Whitman	70 90	48 at 32 Woodsman.
			29 at 28
James Adams	Sudbury	18 57	49½ at 30
		29 02	Aug. and Sept. Gertrude Mine.
M. Haneen	Sudbury	32 15	Aug. and Sept. Gertrude Mine.
		16 86	
J. Brooks	Josephine Mine	39 12	Aug. and Sept. Gertrude Mine.
		67 26	
M. Clark	Helen Mine	11 17	
		1 84	
Wm. Hunter	Worthington	54 70	Aug. and Sept. Sultana Mine.
		36 64	

Name.	Address.	Amount	How owing.
Wm. Rowat	Soo	$47 89 23 76	Aug. and Sept. Car shops
James Sweeney	Sudbury	27 78	Sept. Elsie Mine.
A. Grant	Sudbury	21 76 51 70	Aug. and Sept. Sultana Mine.
B. L. Thom	Sudbury	71 50 71 50	Aug. and Sept. Sultana Mine.
M. J. Travors	Sudbury	1 74	Sept. Elsie Mine.
George F. Vasey	Sudbury	99 50 99 50	Aug. and Sept. Sultana Mine.
E. McMahon	Sudbury	38 81 23 68	Aug. and Sept. Sultana Mine.
Philip Gagnon	Trout Creek	20 26	46 at 30 Woodsman.
Stephen Cole	Upper Goulais	9 22	7 at 35 Woodsman.
Edward Sanche	Trout Creek	15 25	19 at 30 22 at 32 Woodsman. 24 at 30
Alsine Dupuis	Trout Creek	9 55	24½ at 32
Felix Duhamel	Trout Creek	21 44	40½ at 28 Woodsman.
Edmund Goulee	Trout Creek	13 22	42½ at 32
Arthur Laresse	Trout Creek	19 94	42½ at 26
L. Lafortune	Trout Creek	5 19	22 at 30
Pierre Dion	Trout Creek	26 36	42 at 32
Jas. Chantigny	Trout Creek	13 95	22 at 32 24 at 30
Xavier Develle	Trout Creek	22 55	37 at 32
A. Repeutigny	Trout Creek	20 10	20 at 30 22 at 32
W. H. McLelland	Sudbury	31 00 49 00	Aug. and Sept. Gertrude Mine.
Jos. Sweeney	Sudbury	74 00 20 55	Aug. and Sept. Gertrude Mine.
Thos. Travers	Sudbury	149 50 149 50	Aug. and Sept. Gertrude Mine.
J. Turner	Sudbury	40 01 48 50	Aug. and Sept. Gertrude Mine.
A. Turner	Sudbury	11 66 14 50	Aug. and Sept. Gertrude Mine.
Jos. Fennell	Sudbury	22 50 23 00	Aug. and Sept. Gertrude Mine.
D. Gurney	Sudbury	6 99 2 73	Aug. and Sept. Gertrude Mine.
J. Gandour	Sudbury	25 53	September. Gertrude Mine.
Jas. Potter	Sudbury	26 29 12 28	Aug. and Sept. Gertrude Mine.
W. J. Travers	Sudbury	38 25 26 56	Aug. and Sept. Gertrude Mine.
Jno. Fallon	Sudbury	63 50 38 66	Aug. and Sept. Gertrude Mine.
Wm. Armstrong	Sudbury	17 50 27 85	Aug. and Sept. Gertrude Mine.
J. Taviski, Jr.	Sudbury	25 96 19 96	Aug. and Sept. Gertrude Mine.
A. Kates	Sudbury	21 77 20 60	Aug. and Sept. Gertrude Mine.
A. Campbell	Sudbury	52 60 26 47	Aug. and Sept. Gertrude Mine.
Robt. Kearns	Sudbury	48 65 25 19	Aug. and Sept. Gertrude Mine.
P. Majecks	Sudbury	29 98 13 61	Aug. and Sept. Gertrude Mine.
Frank Chikowski	Sudbury	1 17	August. Gertrude Mine.
Frank Chikowski, Jr.	Sudbury	15 32	August. Gertrude Mine.
H. Sollers	Sudbury	59 05 30 93	Aug. and Sept. Gertrude Mine.
Phil. Lavallee	Sudbury	31 31 7 80	Aug. and Sept. Gertrude Mine.
Alex. Pollock	Sudbury	39 93 29 22	Aug. and Sept. Gertrude Mine.
Thos. Hamilton	Sudbury	59 80 31 45	Aug. and Sept. Gertrude Mine.
Steve Green	Sudbury	1 56 14 42	Aug. and Sept. Gertrude Mine.
Robt. Furlong	Sudbury	37 50 26 04	Aug. and Sept. Gertrude Mine.
M. Guot	Sudbury	18 60 12 52	Aug. and Sept. Gertrude Mine.
Jas. Burns	Sudbury	47 25 22 31	Aug. and Sept. Gertrude Mine.
Dan. Baissellon	Sudbury	7 82 8 86	Aug. and Sept. Gertrude Mine.
M. Majecks	Sudbury	5 00	August. Gertrude Mine.
H. Ranger	Sudbury	32 79	August. Gertrude Mine.

Name.	Address.	Amount.	How owing.
Alec. Nichol	Sudbury	$ 50	August. Gertrude Mine.
		41 00	
Jno. Sweirnick	Sudbury	22 37	Aug. and Sept. Gertrude Mine.
F. Rybka	Sudbury	44 05	Aug. and Sept. Gertrude Mine.
		25 48	
J. Yawiski	Sudbury	28 54	August. Gertrude Mine.
M. Shurzter	Sudbury	18 78	September. Gertrude Mine.
Jacob Roznoski	Sudbury	13 81	September. Gertrude Mine.
Mike Tweckie	Sudbury	6 67	September. Gertrude Mine.
Erico Mycom	Sudbury	15 81	September. Gertrude Mine.
N. Chalute	Sudbury	36 81	September. Gertrude Mine.
		21 74	
A. Bergeron	Beaver Camp	15 98	3½ at 30. Woodsman.
			46 at 32 Woodsman.
W. M. Vilata	Wilde	22 05	September. Charcoal.
A. McDonald	Sudbury	60 25	Aug. and Sept. Gertrude Mine.
		30 93	
Fred. Tourlourie	Sudbury	9 38	September. Gertrude Mine.
Jno. Wirta	Sudbury	6 23	September. Gertrude Mine.
Jno. Sokolonzki	Sudbury	9 58	September. Gertrude Mine.
Wm. Rothwell	Sudbury	33 43	September. Gertrude Mine.
		2 99	
Jos. Wirta	Sudbury	37 16	September. Gertrude Mine.
		18 29	
Sam Tennison	Sudbury	48 50	September. Gertrude Mine.
		27 45	
Jno. Kelly	Sudbury	56 62	September. Gertrude Mine.
		38 93	
Pat. Cullhare	Sudbury	35 60	September. Gertrude Mine.
		15 01	
W. Paquette	Sudbury	30 75	September. Gertrude Mine.
		13 62	
Thos. McIntyre	Sudbury	33 35	September. Gertrude Mine.
		18 29	
Ed. Derosier	Sudbury	42 75	September. Gertrude Mine.
		7 82	
Guy Keatley	Sudbury	10 53	September. Gertrude Mine.
		25 50	
Jno. Murphy	Sudbury	32 50	September. Gertrude Mine.
		15 19	
Jno. Wichtoz	Sudbury	40 14	September. Gertrude Mine.
		24 57	
Byly Yarsoe	Sudbury	4 98	September. Gertrude Mine.
D Charron	Sudbury	34 15	September. Gertrude Mine.
		19 82	
A. Fecto	Soo	24 60	Sept. Pulp Mill.
L. Couture	Soo	18 25	Sept. Pulp Mill.
E. Sherwood	Soo	18 41	Sept. Pulp Mill.
C. Condert	Soo	25 02	Aug. and Sept. Pulp Mill.
		24 17	
J. Meyers	Soo	11 95	Sept. Pulp Mill.
H. Adams	Soo	16 60	Sept. Pulp Mill.
P Conlin	Soo	22 75	Sept. Comp works.
James Hancock	Soo	30 67	Sept. Mason.
D. McLaren	Soo	5 00	Sept. Comp works.
F. Zinke	Soo	20 71	Sept. Mason.
John Rathwell	E. Whitman	40 00	Cash Order Woodsman.
D. A. Moore	Pine Camp	21 91	41 at 60 Cook.
Albert Paris	Pine Camp	6 02	7½ at 30 Woodsman.
Jas. Indriere	Wilde	85 62	Aug. and Sept. Wood Cutter.
		68 44	
Tony Viltra	Wilde	52 61	Aug. and Sept. Wood Cutter.
		26 25	
Sam Sourella	Wilde	57 25	Aug. and Sept. Wood Cutter.
		33 81	
Larat Raelau	Wilde	31 70	Aug. and Sept. Wood Cutter.
		19 12	
Matt Lukola	Wilde	3 20	Aug. and Sept. Wood Cutter.
		3 46	
George Ross	Wilde	10 26	Aug. and Sept. Wood Cutter.
		15 02	
Petreo Rotella	Wilde	71 88	Aug. and Sept. Wood Cutter.
		21 22	
Hermann Hepp	Wilde	29 15	Aug. and Sept. Wood Cutter.
		43 78	
Waldie Neemenen	Wilde	5 39	Aug. and Sept. Wood Cutter.
Matt Antola	Wilde	9 59	Aug. and Sept. Wood Cutter.
		14 14	
W. C. Bryce	Soo	24 25	Aug. and Sept. Machinist.
		14 70	
A. McGillis	Soo	47 00	Aug. and Sept. Machinist.
		24 06	

Name.	Address.	Amount	How owing.
F. Connolly	Soo	$16 50 21 64	Sept. Machinist.
C. A. D. Young	Soo	17 72 19 00	Aug. and Sept. Machinist.
A. Romani	Soo	16 34 74 32	Aug. and Sept Machinist
T. E. Ridgeway	Soo	29 07 64 50	Aug. and Sept. Machinist
W. A. Patterson	Soo	43 56 59 50	Aug. and Sept. Machinist.
E. D. Stewart	Soo	15 61 23 85	Aug. and Sept. Machinist.
Jacob Werely	Soo	32 34 53 57	Aug. and Sept. Machinist.
D. Couture	Soo	4 63	Aug. and Sept. Charcoal.
F. Bediske	Josephine Mine	24 59	Sept. Miner.
A. Brooks	Soo	28 87 54 42	Aug. and Sept. Pulp Mill.
H. Canton	Soo	47 72 27 35	Aug. and Sept., Pulp Mill.
L. Couture	Soo	36 63	Aug. and Sept., Pulp Mill.
A. Andette	Soo	26 83 54 42	Aug. and Sept., Pulp Mill.
F. Nadou	Soo	53 75	Aug., Pulp Mill.
C. Dickson	Soo	55 56 33 58	Aug. and Sept., Pulp Mill
E. Belanger	Soo	57 60 8 14	Aug. and Sept., Pulp Mill.
A. Vallee	Soo	13 04	Sept., Pulp Mill.
A. Nadou	Soo	27 08 13 78	Sept. Pulp Mill.
G. E. Hall	Soo	39 52 49 50	Aug. and Sept., Stenographer.
A. Merchani	Soo	29 40 48 75	Aug. and Sept., Stevedore.
J. Matheson	Soo	40 32 23 54	Aug. and Sept., Stevedore.
A. Defruscia	Michipicoten	12 40 27 82 15 36 24 32	Aug. and Sept. Laborer.
I. V. Church	Soo	43 05 7 93 39 07	Aug. and Sept., Clerk.
J. B. Sweland	Soo	58 35 35 73	Aug. and Sept. Trainman.
A. Nadou	Soo	71 15	Aug. and Sept. Trainman.
H. Johnson		4 39	Aug. and Sept. Trainman.
Tony Maccaroni		39 85 23 68	Aug. and Sept., Road.
B. Brooks	Soo	38 45 18 64	Aug. and Sept., Road.
P. Deluccu		20 14 37 57	Aug. and Sept., Road.
G. Defuscin	Soo	20 14 37 57	Aug. and Sept., Road.
E. B. Cross		32 81	Sept., Trainman.
A. Beaulieu	Soo	16 63 11 23	Aug. and Sept., Road.
James Gillei		23 68	Sept., Trainman.
H. Legge	Helen Mine	28 74	Sept., Miner.
J. Graveo	Helen Mine	79 17 16	Aug. and Sept., Miner.
D. McPeake	Helen Mine	28 28 18 34	Aug. and Sept., Miner.
William Barr	L. Achigan	50 27	17 at 40, Woodsman, 45½ at 30, Woodsman.
William Smith	L. Achigan	70 80 18 57	26 at 70, Woodsman. 5 at 32, Woodsman. 47½ at 32, Woodsman.
G. F. Sarsfield	Nine Camp	78 84	63 at 35. 47 at 35, Woodsman.
Jas. Robertson	S. Gwinnewa	27 62	25 at 32, Woodsman.
Duncan McMullin, Jr.	Rick Camp	16 50 5 00 2 14	
John Shea	L. Shep Creek	21 09	31 at 28. 2 at 28.
L. H. Armand	M. Shep Crup	14 15 2 00	46 at 32.
Thos. Bergeron	L. Shep Creek	8 12	63 at 30. 8 at 2.25. 73 at 32. 3 at 28.
David Foley	Trout Creek	61 88	

Name.	Address.	Amount.	How owing.
Aug. Laverne	Wilde	$4 84 36 30	4 at 32.
Eugene Poireir	McLellan's	29 64 14 95	59 at 32. Aug. and Sept., Woodsman.
O. Bergeron	McLellan's	3 96 3 96	28 at 30. 2 at 20.
G. Canlin	E. Whitman	15 94 40 00	2 at 2.00. 27½ at 32.
H. C. Coons	Soo	41 70	Cash Order. Woodsman.
Wm. McDonald	Soo	54 30 1 48	Aug. and Sept.. k. Sept., Veneer Mill.
Ed. Edwards	Soo	25 60	Aug. and Sept., Saw Mill.
Joseph Spenn	Soo	40 99 37 75	Aug. and Sept., Veneer Mill.
Alex. Russel	Soo	20 64 1 75 27 68 13 00	Saw Mill.
Alex. Brunleer	Soo	12 96	Sept., Saw Mill.
Alex. Kiejula	Wilde	30 36 9 54	Aug. and Sept., Woodcutter.
Wm. Nielson	Wilde	12 52 23 71 15 48	Aug. and Sept., Woodcutter.
Robt. Sarzion	McLellan's	11 88 26 10	41 at 30. Woodsman. 14 at 26
Victor Dupont	McLellan's	7 13 18 36	6 at 2.00. Woodsman. 5½ at 1.80. 36 at 28. 16 at 26.
F. Sperberg	Pine Camp	55 31	63 at 30, Woodsman.
Fred. Osborne	McLellan's	8 90	5 at 2.00, Woodsman.
Geo. A. Parkinson	S. Chippewa Lake Achigan	7 59 37 73 15 81 2 11 10 14	15 at 32. 16 at 28. 3 at 28. 10½ at 26. 25 at 30. 14 at 28.
Isaac Siltala	Lake Achigan	39 11 6 81	Aug. and Sept., Woodsman.
Thos. Lusk	Rock Camp	2 14	2 at 28, Woodsman.
A. McGillivray	Pine Camp	5 98	11 at 28, Woodsman.
John Brown	Lake Whitman	9 22	11 at 30, Woodsman.
Oscar Tommelin	Wilde	14 84	Aug. Woodsman.
Peter Verelle	Trout Creek Camp	6 13	23 at 32. Woodsman.
William Herons	L. Ship Creek	29 63	7 at 1.75, Woodsman. 36 at 30.
D. Brunelle	Lake Whitman	14 49	38 at 28, Woodsman.
J. P. Gorman	Lake Achigan	67 75	79 at 35. Woodsman.
Duncan McMullan, Sr.	Lake Achigan	134 21 12 82	26 at 75. Woodsman. 23 at 90. 11 at 32.
M. Turlotte	Lake Achigan	12 36	15 at 32. Woodsman.
Peter Blais	Lake Achigan	24 13 59 62	55½ at 30, Woodsman. 23 at 30.
Antione Jilibois	Wilde	19 46	Aug. and Sept. Woodsman.
Joseph Berkard	Lake Whitman	20 00 50 46	19 at 30, Woodsman. 48 at 30.
John Mackie	Wilde	19 59 19 49	Aug. and Sept. Woodcutter.
Matt Kurkala	Wilde	30 90 110 75	Aug. and Sept. Woodcutter.
Louis Pierre	Wilde	30 60	Aug. Woodcutter.
Dominico Aqueno	Wilde	35 23 22 20	Aug. and Sept. Woodcutter.
Emil Jarvi	Wilde	49 49 17 99	Aug. and Sept. Woodcutter.
Jak' Yappi	Wilde	27 98 17 86	Aug. and Sept. Woodcutter.
M. Filion	Wilde	21 78	Aug. and Sept. Woodcutter.
Henry Maksy	Wilde	17 14 18 36	Aug. and Sept. Woodcutter.
Ludvig Ketola	Wilde	13 20 10 11	Aug. and Sept. Woodcutter.
Sam Kive Mackie	Wilde	14 66 24 95	Aug. and Sept. Woodcutter.
John Saramen	Wilde	9 84 28 88	Aug. and Sept. Woodcutter.
Askar Kori	Wilde	54 81 36 41	Aug. and Sept. Woodcutter.
Matt Panauen	Wilde	8 74 39 51	Aug. and Sept. Woodcutter.

Name.	Address.	Amount.	How owing.
Matt Jacobson	Wilde	6 39 1 34	Aug. and Sept. Woodcutter.
John Luansenen	Wilde	12 13	Aug. and Sept. Woodcutter.
Karl Yarvenen	Wilde	11 01	
Karl Neimmi	Wilde	12 01	Sept. Woodcutter.
Jacob Tuori	Wilde	25 15	Aug. and Sept. Woodcutter.
		55 34	
R. Pullans	Soo	43 29	Aug. and Sept. Stevedore.
		27 19	
F. Cunmo	Soo	28 73	Aug. and Sept. Stevedore.
		43 11	
Howard Hayes	Soo	49 50	Aug. and Sept. Steamship
		49 50	
H. Smith	Soo	10 08	Aug. and Sept. Stevedore.
		1 92	
Geo. Hurley	Soo	5 02	Aug. and Sept. Road.
		36 27	
M. Pari	Soo	16 25	Aug. and Sept. Stevedore.
		15 30	
		39 94	
T. E. Winter	Soo	28 39	Aug. Pulp Mill. Sept. Stenographer.
J. W. Ryder	Soo	32 93	Aug. and Sept. Pulp Mill.
William Orurwrid	Soo	53 43	
		34 65	
J. Sherwood	Soo	1 93	
T. E. Winter	Soo	19 09	Aug. and Sept. Pulp Mill.
		23 55	Aug. and Sept. Machinist.
E. W. Shell	Soo	11 50	
		54 40	Aug. and Sept. Machinist.
Sam Rahansto	Soo	6 21	
		16 41	Aug. and Sept. Charcoal.
Andy Gorgus	Soo	41 80	
I. Boh	Soo	22 12	Aug. and Sept. Charcoal.
		41 12	Aug. and Sept. Steel Plant.
A. Bulowski	Soo	40 15	Aug. and Sept. Steel Plant.
Toney Dali	Soo	21 97	Aug. and Sept. Steel Plant.
		40 15	
Geo. Gagnon	Wilde	5 00	Aug. Woodcutter.
John Tarki	Wilde	39 42	Aug. and Sept. Woodcutter.
		17 14	
C. M. Gardiner	Sault Ste. Marie	224 50	Aug. and Sept. Gen. Foreman.
		224 00	
		299 00	
E. A. Richardson	Sault Ste. Marie	295 50	Aug. and Sept. Superintendent.
		22 58	
W. J. Serpell	Sault Ste. Marie	19 23	Aug. and Sept. Ship. Clerk.
		71 02	
D. Patterson	Sault Ste. Marie	40 95	Aug. and Sept. Moulder.
		10 59	
J. R. McLean	Sault Ste. Marie	18 96	Aug. and Sept. Moulder.
		24 45	
E. Turner	Sault Ste. Marie	34 41	Aug. and Sept. Machine.
		11 70	
W. A. McNabb	Sault Ste. Marie	24 00	Aug. and Sept. Machine.
		20 48	
W. Dillon	Sault Ste. Marie	12 79	Aug. and Sept. Blacksmith.
		47 50	
R. J. Cunningham	Sault Ste. Marie	49 40	Aug. and Sept. Timekeeper.
		5 16	
P. Hunt	Sault Ste. Marie	44 56	Aug. and Sept. Blacksmith.
October 28.			
J. Lidston	Helen Mine	31 06	Aug. and Sept. Waiter.
		10 58	
F. Bryant	Soo	42 70	Aug. and Sept. Reduction Wks. Lab.
		27 18	
A. Conn	Soo	10 69	Aug. and Sept. Miner.
		30 06	
F. McKinnon	Soo	18 73	Aug. and Sept. Miner.
		43 47	
C. Bryant	Soo	12 81	Sept. Charcoal, etc. Acetate Baker.
Richard Redfarm	Soo	69 12	Aug. and Sept. Steel Wks. Bottom Mkr
C. Mindro	Soo	68 81	Aug. and Sept. Steel Pltd. Laborer.
S. Mindro	Soo	65 67	Aug. and Sept. Steel Pltd. Laborer.
W. Mindro	Soo	60 68	Aug. and Sept. Steel Pltd. Laborer.
Jos. Pinerno	Soo	53 65	Aug. and Sept. Steel Pltd. Laborer.
Hugh Graham	North Whitman Ck.	24 54	Aug. and Sept. Woodsman.
Jas Graham	North Whitman Ck.	155 81	Aug. and Sept. Woods Foreman.
Wm. Andrews	North Whitman Ck.	30 74	Woods Foreman.
J. Pashla	Lower Whitman	28 94	Woods Foreman.
J. W. Little	Beaver Camp	21 50	Woods Foreman.
Mose Avert	North Whitman	17 00	Woods Foreman.
Beni. Connors	Beaver Camp	6 62	Woods Foreman.

Name.	Address.	Amount.	How owing.
Jos. Beaures	Beaver Camp	$33 34	Woods Foreman.
G. H. Eagen	Beaver Camp	5 61	Woods Foreman.
F. Bilot	Beaver Camp	7 89	Woods Foreman.
Jas. Woods	North Whitman	17 88	Woods Foreman.
Chas. Logan	Upper Goulais	7 45	Woods Foreman.
Bert Wilson	Upper Goulais	12 16	Woods Foreman.
J. W. Little	Beaver Camp	64	Woods Foreman.
Theo. Valequette	Upper Sheppherd	12 30	Woods Foreman.
Alx. Mitchell	East Whitman	33 67	Woods Foreman.
Oliva Pinard	Lower Whitman	9 35	Woods Foreman.
John Deslourier	Upper Goulais	3 85	Woods Foreman.
Mich. Coulette	Rock Camp	1 67	Woods Foreman.
Dan McDonald	Rock Camp	1 67	Woods Foreman.
Wm. Dean	East Whitman	14 40	Sept. Woodsman.
Fliorent Graftens	Soo	1 98	Sept. Soo Saw Mill.
Ernest Cyr	Soo	1 98	Sept. Soo Saw Mill.
Victor Huhta	Soo	14 89	Aug. Woodchopper.
Jos. Corbelt	Rock Camp	2 42	Sept. Woodsman
Edgar Sequin	Rock Camp	1 92	Sept. Woodsman.
Thos. Resbeck	Rock Camp	1 98	Sept. Woodsman.
Wm. Resbeck	Rock Camp	1 92	Sept. Woodsman.
Donner Brunetts	Rock Camp	1 33	Sept. Woodsman.
Pat McConn	Rock Camp	1 92	Sept. Woodsman.
Wm. Grahan	Rock Camp	1 27	Sept. Woodsman.
Chas. Resbeck	Rock Camp	1 92	Sept. Woodsman.
Jas. Carroll	Rock Camp	2 11	Sept. Woodsman.
Jas. Conlin	Rock Camp	3 92	Sept. Woodsman.
Martin Baker	Rock Camp	1 95	Sept. Woodsman.
Jos. Willette	Rock Camp	1 39	Sept. Woodsman.
J. B. Lennox	Rock Camp	2 45	Sept. Woodsman.
Archie Charbot	Rock Camp	1 29	Sept Woodsman.
Geo. Barclay	Rock Camp	1 76	Sept. Woodsman.
Eli Deschamp	Rock Camp	1 95	Sept. Woodsman.
Wm. Record	Rock Camp	3 16	Sept. Woodsman.
Jos. M. Dageon	Rock Camp	1 92	Sept. Woodsman.
Angus McKinnon	Rock Camp	2 20	Sept. Woodsman.
Jerni Leverdetts	Rock Camp	58 50	Sept. Woodchopper.
E. Beaudet	Soo	12 76	Aug. Woodsman. Machine Foundry.
G. Mesorin	Soo	22 14	Aug. Traffic Dept.
W. Bassett	Soo	7 32	Sept. Murie M. Deckhand.
J. Lampi	Soo	7 71	Sept. Murie M. Deckhand.
October 29.			
J. S. Cowan	Soo	27 99	Sept. Stenographer.
Z. Larocque	Pine Camp	15 76	Sept. Woodman.
Jos. H. Armour	Upnership Camp	22 05	Sept. Woodman.
Cole Larson	North Whitman	12 43	Sept. Woodman.
Sal. Charlebois	North Shep Ck	22 54	Sept. Woodman.
David Major	North Shep Ck	16 38	Sept. Woodman.
Fabian Ligras	North Shep Ck	21 55	Sept. Woodman.
Miller Rose	Soo	22 40	Oct. Charcoal Dept. Watchman
W. H. Brown	Soo	32 91	Oct. Charcoal Dept. Watchman.
John Scanlon	Soo	5 25	Oct. Steel Plant Foreman.
J. W. Barnes	Soo	34 95	Oct. Steel Plant Watchman.
R. Barber	Soo	39 03	Oct. Steel Plant Clerk.
A. A. Pinkney	Soo	35 48	Oct. Steel Plant Clerk.
Gordon Speer	Soo	9 50	Oct. Steel Plant Office boy
F. Townsend	Soo	10 65	Oct. Steel Plant Mail boy.
Charles Henderson	Soo	38 00	Oct. Steel Plant Watchman.
Arthur Dyson	Soo	16 50	Oct. Steel Plant Laborer.
W. Frazer	Soo	9 50	Oct. Steel Plant Office boy.
J. N. Neil	Soo	66 12	Oct. Steel Plant Foreman.
R. J. Cunningham	Soo	19 11	Oct. Steel Plant Timekeeper.
Alf. Morley	Beaver Camp	3 35	Oct. Steel Plant Woodman.
E. Guidon	Lake Achigan	8 70	Oct. Steel Plant Woodman.
Chas. Holmes	North Whitman	25 25	Oct. Steel Plant Woodman.
Hugh Keenan		70 95	Oct. Soo Sawmill.
John Herleive		5 15	Oct. Soo Sawmill Woodchopper.
W. Struthers	Soo	30 56	Oct. Soo Sawmill Accountant.
G. F. Stiles	Soo	37 09	Oct. Soo Sawmill Stenographer.
A. Menzies	Soo	39 02	Oct. Soo Sawmill Accountant.
J. O. Thompson	Soo	19 16	Oct. Soo Sawmill Accountant.
Spence Mathewson	Soo	10 16	Oct. Soo Sawmill Messenger.
D. Hogarth	Soo	55 61	Oct. Soo Sawmill Asst. Purch. Agt.
I. M. Moore	Soo	20 32	Oct. Soo Sawmill Stenographer.
Archie Stewart	Soo	24 20	Oct. Soo Sawmill Clerk.
Alston Gibson	Soo	27 53	Oct. Soo Sawmill Customs Clerk.
Wm. Heathcote	Soo	15 42	Oct. Soo Sawmill Watchman.
H. M. Thornton	Soo	22 01	Oct. Soo Sawmill Stenographer.
A. Langan	Soo	12 37	Oct Soo Sawmill Watchman.
James Watson	Sault Ste. Marie	10 38	Oct. Soo Sawmill Watchman.
Ben Parker	Sault Ste. Marie	8 36	Oct. Sawmill Laborer.

Name.	Address.	Amount.	How owing.
Wm. Hunter	Sault Ste. Marie	$5 52	Oct. Sawmill Laborer.
S. S. Smith	Sault Ste. Marie	61 28	Oct. Sawmill Foreman.
Mike Cavanaugh	Sault Ste. Marie	17 12	Oct. Pulpwood-booms Foreman.
Peter Cotton	Sault Ste. Marie	32 87	Oct. Pulpwood-booms Laborer.
James Stinson	Sault Ste. Marie	13 62	Oct. Constable.
E. M. Willis	Sault Ste. Marie	11 29	Oct. Stationery Clerk.
Robt. Gloff	Sault Ste. Marie	61 29	Oct. Veneer Mill.
A. McKechnie	Sault Ste. Marie	15 75	Oct. Veneer Mill.
George King	Sault Ste. Marie	55 17	Oct. Veneer Mill Engineer.
E. Schubish	Sault Ste. Marie	39 37	Oct. Veneer Mill Foreman.
H. P. Turrier	Sault Ste. Marie	78 89	Oct. Veneer Mill Clerk.
James Houde	Sault Ste. Marie	36 78	Oct. Veneer Mill Timekeeper.
James Leycitt	Sault Ste. Marie	32 87	Oct. Veneer Mill Constable.
A. E. Goodall	Sault Ste. Marie	37 11	Oct. Veneer Mill Chief of Police
Thomas McRae	Lower Whitman	7 26	Oct. Veneer Mill Woodman.
Joseph Lynn	Sault Ste. Marie	23 47 38 50 11 65	Aug. and Sept. Steel Plant.
G. Kendricks	Sault Ste. Marie	37 15	Aug. and Sept. Steel Plant.
N. A. Corvie	Sault Ste. Marie	32 84	Oct. Timekeeper.
George Baycroft	Sault Ste. Marie	17 29	Oct. Clerk.
R. Iredale	Sault Ste. Marie	5 25	Oct. Millwright.
Geo. Wellington	Sault Ste. Marie	55 19	Oct. Foreman.
Jas. Gleeson	Sault Ste. Marie	58 50	Oct. Watchman.
G. L. Putman	Sault Ste. Marie	11 70	Oct. Watchman.
J. McDonald	Sault Ste. Marie	10 50	Oct. Watchman.
W. E. Millar	Sault Ste. Marie	15 20	Oct. Fireman.
E. Kuhn	Sault Ste. Marie	19 95	Oct. Watchman.
E. Abrams	Sault Ste. Marie	16 50	Oct. Watchman.
Dollenn Watson	Sault Ste. Marie	3 39	Oct. Office Assistant.
A. Menzies	Sault Ste. Marie	22 25	Oct. Clerk.
L. MacTavish	Sault Ste. Marie	39 26	Oct. Accountant.
Isaac Crowley	Sault Ste. Marie	8 47	Oct. Storekeeper.
Jake Christman	Sault Ste. Marie	31 68	Oct. Watchman.
G. Burke	Sault Ste. Marie	19 47 14 82 5 94 2 43	Aug. and Sept. Char. Plant.
W. Sheppard	Sault Ste. Marie	9 15	Aug. and Sept. Char. Plant.
J. Pickord	Sault Ste. Marie	24 45 16 30	Aug. and Sept. Char. Plant.
Jas. J. Gallagher	Sault Ste. Marie	8 61 32 02	Aug. and Sept. Char. Plant.
John Sheridan	Sault Ste. Marie	19 50	Aug. and Sept. Char. Plant.
C. Rafferty	Sault Ste. Marie	23 66	Aug. and Sept. Steel Plant.
R. J. Wilson	Sault Ste. Marie	21 93	Aug. and Sept. Steel Plant.
D. Colebrook	Sault Ste. Marie	28 32 35 71	Aug. and Sept. Steel Plant.
Ben Cousins	Sault Ste. Marie	17 30 18 99 17 33 12 23	Aug. and Sept. Charcoal.
F. Palin	Sault Ste. Marie	32 87	Aug. and Sept. Charcoal.
E. Payne	Sault Ste. Marie	11 72	Aug. and Sept. Steel Plant.
F. Cuttlec	Sault Ste. Marie	25 12	Aug. and Sept. Steel Plant.
A. Bielowski	Sault Ste. Marie	25 12 23 47	Aug. and Sept. Steel Plant.
A. Gorges	Sault Ste. Marie	41 63 25 76	Aug. and Sept. Steel Plant.
George Len	Sault Ste. Marie	52 10 54 50	Aug. and Sept. Steel Plant.
John Cameron	Sault Ste. Marie	34 73 15 00 31 76	Aug. and Sept. Steel Plant.
W. J. Robinson	Sault Ste. Marie	51 50 37 50	Aug. and Sept. Steel Plant.
W. L. Pennington	Sault Ste. Marie	41 00 18 95	Aug. and Sept. Steel Plant.
John Galbraith	Sault Ste. Marie	14 12 23 40	Aug. and Sept. Steel Plant.
Thomas Jones	Sault Ste. Marie	33 45 15 70	Aug. and Sept. Charcoal.
S. Desjardin	Sault Ste. Marie	103 50 16 87	Aug. and Sept. Steel Plant.
R. Holmes	Sault Ste. Marie	10 82 37 15	Aug. and Sept. Steel Plant.
N. McLeod	Sault Ste. Marie	5 90 28 32	Aug. and Sept. Steel Plant.
M. Parry	Sault Ste. Marie	63 77 58 50	Aug. and Sept. Steel Plant.
A. Grass	Sault Ste. Marie	61 80 23 62	Aug. and Sept. Steel Plant.
John Agnew	Sault Ste. Marie	17 80	Aug. and Sept. Steel Plant.
John Scanlon	Sault Ste. Marie		
W. A. McDougal	Sault Ste. Marie		

Name.	Address.	Amount.	How owing.
Thos. N. McDougal ..	Sault Ste. Marie	$29 37 37 01	Aug. and Sept. Steel Plant.
W. H. Lathan	Sault Ste. Marie	22 01 37 00	Aug. and Sept. Steel Plant.
David Penrice	Sault Ste. Marie	14 76	Aug. and Sept. Steel Plant.
Joe Miller	Sault Ste. Marie	46 75 39 68	Aug. and Sept. Charcoal.
Frank Griff	Sault Ste. Marie	64 50	Aug. and Sept. Charcoal.
W. Robinson	Sault Ste. Marie	22 82 49 17 2 43	Aug. and Sept. Charcoal.
Jas. White	Sault Ste. Marie	5 94	Aug. and Sept. Charcoal.
J. Sherwood	Sault Ste. Marie	6 52	
E. Duffin	Sault Ste. Marie	70 50 00 90 54 99	Aug. and Sept. Dynamo.
R. Parkins	Sault Ste. Marie	08 30 00 56 42 00	Aug. and Sept. Dynamo.
G. Grove	Sault Ste. Marie	58 50 90 49 00 32 71	Aug. and Sept. Dynamo.
J. Crawford	Sault Ste. Marie	44 05	Aug. and Sept. W. Works.
G. G. Morphy	Sault Ste. Marie	3 46	Aug. and Sept. W. Works.
R. Alexander	Sault Ste. Marie	1 33	Aug. and Sept. W. Works.
J. Killeen	Sault Ste. Marie	10 64	Aug. and Sept. W. Works.
George Murray	Sault Ste. Marie	87 23 119 55 59 50	Aug. and Sept. Bricklayer.
James Craig	Sault Ste. Marie	59 50 49 50	Aug. and Sept. Janitor.
E. C. Lambert	Sault Ste. Marie	29 64 29 50	Aug. and Sept. Pulp Tester.
S. Weir	Sault Ste. Marie	29 64 59 30	Aug. and Sept. Pulp Tester.
R. A. Boston	Sault Ste. Marie	69 30 59 39	Aug. and Sept. Accountant.
R. Thompson	Sault Ste. Marie	59 30 44 30	Aug. and Sept. Voucher Clerk.
C. S. Avis	Sault Ste. Marie	44 30 49 30	Aug. and Sept. Stenographer.
H. E. Roland	Sault Ste. Marie	49 30	Aug. and Sept. Clerk.
F. Reid	Sault Ste. Marie	10 56	Aug. and Sept. Office boy.
T. E. Hawkins	Sault Ste. Marie	74 30 74 30	Aug. and Sept. Bookkeeper.
Jas. McKinnon	S. Chippewa	77 65	8 at 28. 79 at 30. Woodsman.
Thos. Lash	Rock Camp	6 66	25 at 26. 24 at 28. Woodsman.
Thos. O'Donnell	L. Shep Ck	21 52	15 at 40.
	McLellan's Camp	12 59	9 at 40.
	E. Whitman	33 19	50 at 32. Woodsman.
Arsene Jolie	W. Goulais	29 77	51 at 32. Woodsman.
Dan. O'Mara	Poplar Creek	22 83	16 at 42. Woodsman.
Joseph Wilson	S. Chippewa	56 21	56 at 30. Woodsman.
Sam Iriton	E. Whitman	20 62	22 at 35. Woodsman.
Alex. McComb	E. Whitman	17 38	23 at 35. Scorer.
Mark Flood	Poplar Lake	41 65	19½ at 60. Hewer.
Joseph Doyle	S. Chippewa	24 32	41 at 32. Woodsman.
George Alton	L. Shep. Ck	50	5 at 28. Woodsman.
			75 at 30.
		134 21 18 62	31 at 40. Clerk.
Jno. Mackie	.....	28 24	Aug. and Sept. wage. Woodsman.
Chas. Luntella	Wilde	17 19 6 55	Aug. and Sept. wage. Woodsman.
Victor Ericson	Wilde	29 44 17 92	Aug. and Sept. wage. Woodsman.
Frank Salo	Wilde	30 15 11 62	Aug. and Sept. wage. Woodsman.
Alex. Johnson	Wilde	24 42 22 50	Aug. and Sept. wage. Woodsman.
Jacob Johnson	Wilde	32 05	Aug. and Sept. wage. Woodsman.
J. Erickson	Sault Ste. Marie	34 60 15 46 24 39	Aug. and Sept. Stevedore.
John Hill	Sault Ste. Marie	35 78 9 17 28 36	Aug. and Sept. Stevedore.

Name.	Address.	Amount	How owing.
Lorenic Pasquale	Sault Ste. Marie	$14 03 28 59 15 13	Aug. and Sept. Stevedore.
John Finn	Sault Ste. Marie	27 67 39 79 10 15	Aug. and Sept. Stevedore.
C. Mackey	Sault Ste. Marie	3 46 174 50	Aug. and Sept. Stevedore.
W. C. Barr	Sault Ste. Marie	174 50 49 50	Aug. and Sept. Supt. S.S. Line.
A. Lemon	Sault Ste. Marie	30 27	Aug. and Sept. Agent.
W. Liscomb	Sault Ste. Marie	12 40	Aug. and Sept. Carpenter.
G. Simmonds	Sault Ste. Marie	11 02 21 43 2 45 11 22 2 21	Aug. and Sept. Hoistman.
Maure	Sault Ste. Marie	30 60 15 93	Aug. and Sept. Section.
Geogoria Celvanio	Sault Ste. Marie	16 06 7 40	Aug. and Sept. Road.
Alphonse Simone	Sault Ste. Marie	19 91 19 59	Aug. and Sept. Road.
Pasquale Rossella	Sault Ste. Marie	20 82 20 44	Aug. and Sept. Road.
D. Rossilla	Sault Ste. Marie	33 86	Aug. and Sept. Road.
Thos. Conway	Sault Ste. Marie	20 59 2 60	Aug. and Sept. Road.
F. Bennett	Sault Ste. Marie	42 11 26 45	Aug. and Sept. W. Works.
R. Hiel	Sault Ste. Marie	77 26 00	Aug. and Sept. Dynamo.
J. Morrison	Sault Ste. Marie	31 66 44 33 72 22	Aug. and Sept. Labor.
L. Manning	Sault Ste. Marie	125 84 14 52 30 54	Aug. and Sept. Steam shovel.
W. Beals	Sault Ste. Marie	56 24 14 39	Aug. and Sept. Bride carpt.
Robert W. Combs	Sault Ste. Marie	31 53	Aug. and Sept. Laborer.
Paul Chudob	Sault Ste. Marie	12 96 51 32	Aug. and Sept. Stevedore.
F. D. Funcia	Sault Ste. Marie	33 24	Aug. and Sept. Stevedore.
E. Genette	Sault Ste. Marie	14 01 30 40	Aug. and Sept. Stevedore.
M. Niemi	Sault Ste. Marie	23 34	Aug. and Sept. Stevedore.
G. Silvere	Sault Ste. Marie	6 99 41 52 28 36	Aug. and Sept. Stevedore.
Joe Raske	Sault Ste. Marie	14 46	Aug. and Sept. Stevedore.
M. Amala	Sault Ste. Marie	38 72 25 58 14 63	Aug. and Sept. Stevedore.
H. Sarwela	Sault Ste. Marie	26 45 15 46 44 30	Aug. and Sept. Stevedore.
S. Hienen	Sault Ste. Marie	6 72 3 46 6 92	Aug. and Sept. Stevedore.
V. Sala	Sault Ste. Marie	12 98 3 46	Aug. and Sept. Stevedore.
T. Conway	Sault Ste. Marie	9 15 35 45	Aug. and Sept. Stevedore. Aug. and Sept. Stevedore.
L. Kamula	Sault Ste. Marie	21 96	Aug. and Sept. Stevedore.
Joel Lindholm	Sault Ste. Marie	12 28	
M. Bieman	Sault Ste. Marie	7 36 9 20 35 64	Aug. and Sept. Carpenter. Aug. and Sept. Steamship.
J. Woodcock	Sault Ste. Marie	18 52	
W. Robinson	Sault Ste. Marie	34 72 32 53 37 22	Aug. and Sept. Carpenter.
A. Gillies	Sault Ste. Marie	87 41 62 71	Aug. and Sept. Engineer.
Albert Godin	Sault Ste. Marie	32 83 28 20 14 76	Aug. and Sept. Hoistman.
A. Kaugas	Sault Ste. Marie	22 19 11 48 31 82	Aug. and Sept. Stevedore.
E. T. Allen	Sault Ste. Marie	119 50 119 50	Aug. and Sept. Steamship.

Name.	Address.	Amount.	How owing.
J. Hugill	Sault Ste. Marie	884 50 84 50	Aug. and Sept. Steamship Clerk.
John Ryan	Sault Ste. Marie	44 50 46 00	Aug. and Sept. Watchman.
G. F. Claridge	Sault Ste. Marie	32 83 39 50	Aug. and Sept. Dock store.
Lundy Millard	Sault Ste. Marie	58 90 61 90	Aug. and Sept. Dock store.
Arthur E. Foster	Sault Ste. Marie	44 50 44 50	Aug. and Sept. Dock store.
J. T. Kennedy	Sault Ste. Marie	229 50 229 50	Aug. and Sept. Dock store.
W Griswold	Sault Ste. Marie	84 50 52 10	Aug. and Sept. Hoistman.
Wm. Brown	Sault Ste. Marie	30 00 30 00	Aug. and Sept. Customs officer.
Jas. Elliott	Sault Ste. Marie	5 00 64 50 64 50	Aug. and Sept. Dock stores.
J. B. Jones	Sault Ste. Marie	26 28 54 30	Aug. and Sept. Steamships.
C. A. Candlish	Sault Ste. Marie	36 12 25 95 16 08	Aug. and Sept. Pulp Mill.
F Fillijse	Sault Ste. Marie	30 84 55 40	Aug. and Sept. Pulp Mill.
F. Mascardelli	Sault Ste. Marie	22 76	Aug. and Sept. Pulp Mill.
T. Rosse	Sault Ste. Marie	13 24 23 27	Aug. and Sept. Pulp Mill.
D. Carote	Sault Ste. Marie	22 29 56 87	Aug. and Sept. Pulp Mill.
Ed. Hanelt	Sault Ste. Marie	34 74 21 36	Aug. and Sept. Pulp Mill.
M. Mayer	Sault Ste. Marie	17 80 26 68	Aug. and Sept. Pulp Mill.
V. Sidoni	Sault Ste. Marie	8 75	Aug. and Sept. Pulp Mill.
S. Gregorjo	Sault Ste. Marie	5 64	Aug. and Sept. Pulp Mill.
Ernest Griggs	Sault Ste. Marie	15 87 28 18	Aug. and Sept. Pulp Mill.
Chas. Laxton	Sault Ste. Marie	23 59 19 50	Aug. and Sept. Pulp Mill.
Miss Edythe E. Atkins	Sault Ste. Marie	19 50 19 50	Aug. and Sept. Telephone operator.
Miss E. Thorpe	Sault Ste. Marie	19 50 59 30	Aug. and Sept. Telephone operator.
J. Paddington	Sault Ste. Marie	59 30	Aug. and Sept. Telegraph operator.
J. Whelan	Sault Ste. Marie	14 62 65 85 75 52 5 91	Aug. and Sept. Trainman.
W. B. Rosevear	Sault Ste. Marie	224 50 167 84	Aug. and Sept. Gen. traffic.
A. W. Anderson	Sault Ste. Marie	74 50 74 50	Aug. and Sept. Tel. and tel.
Jno. J. Sutherland	Sault Ste.	124 50 149 50 23 59	Aug. and Sept. Pulp Mill.
C. Lingley	Sault Ste. Marie	44 95 64 30	Aug. and Sept. Pulp Mill. By his Atty.
F. J. Buchanan	Sault Ste. Marie	64 30	Aug. and Sept. Pulp Mill. Sales Dep
E. W. Ross	Sault Ste. Marie	16 38 29 45	Aug. and Sept. Pulp Mill. Sales Dept.
W. F. Henderman	Sault Ste. Marie	55 84 25 03	Aug. and Sept. Pulp Mill.
Frank Kehoe	Sault Ste. Marie	45 95 41 68	Aug. and Sept. Pulp Mill. By his Atty.
Frank McKenzie	Sault Ste. Marie	76 87 47 27	Aug. and Sept. Pulp Mill.
H. Hawkins	Sault Ste. Marie	30 98 15 44	Aug. and Sept. Pulp Mill.
E. Vezina	Sault Ste. Marie	1 63 47 72	Aug. and Sept. Pulp Mill.
J. Cranston	Sault Ste. Marie	26 12 18 10	Aug. and Sept. Pulp Mill.
Paul Chudob	Sault Ste. Marie	24 02 24 60	Aug. and Sept. Pulp Mill.
J. Ross	Sault Ste. Marie	3 56 23 74	Aug. and Sept. Pulp Mill.
G. Cantera	Sault Ste. Marie	14 05 18 75	Aug. and Sept. Pulp Mill.
J. McHugh	Sault Ste. Marie	28 45 34 97	Aug. and Sept. Pulp Mill.
H. Gillard	Sault Ste. Marie	59 67 57 95	Aug. and Sept. Pulp Mill.

Name.	Address	Amount.	How owing.
D. Dirosain	Sault Ste. Marie	$29 98 17 35	Aug. and Sept. Pulp Mill
G. Wolkerstofer	Sault Ste. Marie	21 09	Aug. and Sept. Pulp Mill.
Geo. Rayson	Sault Ste. Marie	34 72 58 51 11 63	Aug. and Sept. Foundry.
Arthur Holmes	Sault Ste. Marie	74 43 92 07	Aug. and Sept. Machine Shops.
Frank Wilkinson	Sault Ste. Marie	62 20 47 73	Aug. and Sept. Machine Shops.
C. Cropley	Sault Ste. Marie	31 01 26 17	Aug. and Sept. Foundry.
J. Burrows	Sault Ste. Marie	12 92 35 47	Aug. and Sept. Machine.
J. Monford	Sault Ste. Marie	25 95 13 10	Aug. and Sept. Machine.
E. Houde	Sault Ste. Marie	25 95 55 86	Aug. and Sept. Machine.
R. Isherwood	Sault Ste. Marie	33 02 10 68	Aug. and Sept. Machine.
F. Marcoux	Sault Ste. Marie	59 01	Aug. and Sept. Machine.
P. Knight	Sault Ste. Marie	3 63 27 00	Aug. and Sept. Blacksmith.
J. W. Evoy	Sault Ste. Marie	18 70 13 25	Aug. and Sept. Stores.
C. L. Evoy	Sault Ste. Marie	1 65	Aug. and Sept. Stores.
Geo. Morphy	Sault Ste. Marie	26 65	Aug. and Sept. Foundry.
W. L. Overland	Sault Ste. Marie	38 02 7 20	Aug. and Sept. Machine Shop.
E. K. Pratt	Sault Ste. Marie	17 74 29 82	Aug. and Sept. Machine Shop.
John Carroll	Sault Ste. Marie	52 15 60 75	Aug. and Sept. Machine Shop.
W. Marshall	Sault Ste. Marie	42 26 24 15	Aug. and Sept. Machine Shop.
P. Maxwell	Sault Ste. Marie	14 60 16 33	Aug. and Sept. Woods.
Thos. Conway	Sault Ste. Marie	3 46	Aug. and Sept. Veneer Mill.
J. V. Hodgson	Sault Ste. Marie	15 00 4 00 199 50 199 50 79 50	Aug. and Sept. Woods Supt.
H. B. Turner	Sault Ste. Marie	79 50 80 25	Aug. and Sept. Accountant.
C. Anderson	Sault Ste. Marie	69 25	Aug. and Sept. Accountant.
A. C. Blough	Sault Ste. Marie	16 91 12 76	Aug. and Sept. Ch. Wood. Aug. and Sept. Ch. Wood.
D. Lockerby	Sault Ste. Marie	46 60	Aug. and Sept. Stables.
Wm. Beauchamp	Sault Ste. Marie	18 25	Aug. and Sept. Ch. Wood.
C. Gawthier	Sault Ste. Marie	14 16	Aug. and Sept. Ch. Wood.
J. A. Morrison	Sault Ste. Marie	39 16	Aug. and Sept. Woods.
E. Savard	Sault Ste. Marie	8 59 12 63	Aug. and Sept. Ch. Wood.
F. Johnson	Sault Ste. Marie	1 65 13 07	Aug. and Sept. Ch. Wood.
C. Houde	Sault Ste. Marie	25 89	Aug. and Sept. Veneer Mill.
Rugg Mullin	Mid. Sheip Creek	13 21	Aug. and Sept. Woodsmen.
E. G. Foster	Mile 65	88 40	26 at $60. 26 at .35. Woodsmen.
A. Trudell	Poplar Lake	7 58	11¾ at $30. Woodsmen.
Sam A. Mullin	Mid. Ship Creek	50 00	Woodsmen.
Ed. Wall	Sault Ste. Marie	5 26 34 39	Aug. and Sept. Police.
James Stinson	Sault Ste. Marie	22 19	Aug. and Sept. Police.
Charles Derry	Sault Ste. Marie	19 88 99 50	Aug. and Sept. Sawmill.
G. A. Harcourt	Sault Ste. Marie	99 50	Aug. and Sept. Police and Eng.
Paul Rockman	Sault Ste. Marie	26 01	Aug. and Sept. Charwood.
J. C. Wilson	Sault Ste. Marie	15 79	Aug. and Sept. Clerk.
D. Robertson	Sault Ste. Marie	10 38	Aug. and Sept. Police.
A. B. Brinkman	Sault Ste. Marie	3 46	Aug. and Sept. Police.
William Walker	Sault Ste. Marie	13 99	Sept. Police.
J. H. Martin	Sault Ste. Marie	50 00 59 50 17 52	Aug. and Sept. Land Office. Aug. and Sept. Land Office. Aug. and Sept. Land Office.
Arch. Robertson	Sault Ste. Marie	30 87 11 55	Aug. Charwood.
John Bebb	Sault Ste. Marie	7 65	Aug. and Sept. Charwood.
James Calliwood	Middle Ship ck	18 19 1 28	15 at 35. Cook.
	Lake Achigan	2 25	92 at 35.
A. Douglas	S. Chippewa	118 12	4 at 30. Clerk.

Name.	Address.	Amount.	How owing.
F. Lett	Sault Ste. Marie	$29 49	Sept. Police.
Oscar Mann	Sault Ste. Marie	35 64	Sept. Sawmill.
J. Heaney	Sault Ste. Marie	5 19	Sept. Sawmill.
John McRay	Sault Ste. Marie	45 00 25 95 51 90	Aug. and Sept. Sawmill.
D. J. Nelson	Sault Ste. Marie	29 70	Aug. and Sept. Sawmill.
W. J. Malone	Sault Ste. Marie	54 50 69 50	Aug. and Sept. Stenographer.
W. A. Tullock	Sault Ste. Marie	69 50	Aug. and Sept. Clerk.
Ildere Belisle	Sault Ste. Marie	26 34	Aug. and Sept. Clerk.
John Kerby	Sault Ste. Marie	34 50 34 50 34 50 84 50	Aug. and Sept. Woods.
A. Blue	Sault Ste. Marie	74 50	Aug. and Sept. Accountant.
Roy McPhee	Lake Achigan	207 10 30 48	78 days at $70. Scaler.
George Johnson	Sault Ste. Marie	52 10	
William Gibbs	Sault Ste. Marie	32 87	Aug. and Sept. Oiler.
Ed. Harper	Sault Ste. Marie	77 50 31 14	Aug. and Sept. Pulpwood. Aug. and Sept. Sawmill.
John Campbell	Sault Ste. Marie	61 50 31 14	Aug. and Sept. Watchman sawmill.
W. J. Atkinson	Sault Ste. Marie	25 95 49 50	Aug. and Sept. Woods.
Charles Jackman	Sault Ste. Marie	49 50 64 50	Aug. and Sept. Stables.
T. S. Atkinson	Sault Ste. Marie	42 16 49 50	Aug. and Sept. Land Agent.
Maurice Dyson	Sault Ste. Marie	49 50 64 50	Aug. and Sept. Stenographer.
August Inesnel	Sault Ste. Marie	51 92	Aug. and Sept. Translater.
T. V. Elliott	Sault Ste. Marie	39 30 44 30 39 50	Aug. and Sept. Clerk.
E. Ross	Sault Ste. Marie	39 50 17 53	Aug. and Sept. Stenographer.
Hugh Brown	Sault Ste. Marie	37 02	Aug. and Sept. Stables.
F. Badeskie	Michipicoten	43 47	Aug. Josephine Mine.
L. D. Johnson	Sault Ste. Marie	16 53 55 55	Sept. Veneer Mill.
J. J. Weigle	Sault Ste. Marie	57 84	Aug. and Sept. Veneer Mill. By his Atty
Wilfred Roy	Searchment	16 73 38 92	Sept. Goulais Mill.
Nelson Robinson	Searchment	63 17	Aug. and Sept. Goulais Mill.
M. Waite	Searchment	2 24 7 20	Aug. and. Sept. Veneer Mill.
F. W. Wise	Sault Ste. Marie	59 30 49 50	Aug. and Sept. Audit Office.
G. W. Harmwell	Sault Ste. Marie	49 50 99 30	Aug. and Sept. Stenographer.
J. E. Ramsey	Sault Ste. Marie	99 30	Aug. and Sept. Auditor.
L. Mactavish	Sault Ste. Marie	49 37 9 76	Aug. and Sept. Accountant.
George Brinkman	Sault Ste. Marie	24 50 64 50	Aug. and Sept. Stenographer.
Sam McKinnon	Sault Ste. Marie	37 20	Aug. and Sept. Setter.
Wallace McKenzie	Sault Ste. Marie	14 44 149 50	Aug. and Sept. Stenographer.
J. R. McLean	Sault Ste. Marie	149 50 29 70	Aug. and Sept. Surgeon.
Ed. McGrath	Sault Ste. Marie	51 90	Aug. and Sept. Saw Mill.
R. Smith	Sault Ste. Marie	11 04 59 50	Messenger Pur. Agt. September.
J. O. Thompson	Sault Ste. Marie	59 50 49 50	Clerk Pur. Agt. Aug. and Sept.
F. K. Allen	Sault Ste. Marie	49 50 99 30	Clerk Pur. Agt. Aug. and Sept.
W. Struthers	Sault Ste. Marie	99 30 79 50	Clerk, Treas'r's Agt. Aug. and Sep
A. Menzies	Sault Ste. Marie	79 50	Clerk, Treas'r's Agt.. Aug. and Se
J. R. Brown	Sault Ste. Marie	55 50 99 30	Clerk, Treasurer's Agt. Sept.
P. H. B. Dawson	Sault Ste. Marie	99 30 64 50	Cashier. Aug. and Sept.
J. E. McLurg	Sault Ste. Marie	64 50 54 30	Assist. Cashier. Aug. and Sept.
R. A. Barber	Sault Ste. Marie	54 30 17 00	Clerk Cashier. Aug. and Sept.
Alex. Morrison	Sault Ste. Marie	17 00 99 30	Messenger. Aug. and Sept.

Name.	Address.	Amount.	How owing.
Thos. Williams	Sault Ste. Marie	$99 30	Paymaster. Aug and Sept.
C. A. Kinnear	Sault Ste. Marie	36 80	Asst. Paymaster. Sept
		59 30	
W. R. Davis	Sault Ste. Marie	54 30	Clerk Paymaster. Aug. and Sept.
W. J. Wnen	Sault Ste. Marie	51 30	Clerk Paymaster. Aug and Sept
		29 50	
A. Gaudette	Sault Ste. Marie	6 67	Clerk Paymaster. Aug. and Sept.
		44 50	
Jas. Cook	Sault Ste. Marie	31 08	Aug. and Sept. Clerk.
		49 30	
M. E. Tarrant	Sault Ste. Marie	49 30	Aug. and Sept. Stenographer.
A. Gibson	Sault Ste. Marie	60 00	Customs Clerk. September.
		39 50	
E. Head	Sault Ste. Marie	39 50	Stenographer. Aug. and Sept.
		99 50	
A W. MacKay	Sault Ste. Marie	99 50	Trav. Auditor. Aug. and Sept.
		34 50	
M. Mackenzie	Sault Ste. Marie	29 50	Mail Clerk. Aug. and Sept.
		14 50	
F. Townsend	Sault Ste. Marie	14 50	Mail Carrier. Aug. and Sept.
Gordon Spiers	Sault Ste. Marie	12 50	Enquiry Boy. Aug. and Sept
		74 30	
D. Hogarth	Sault Ste. Marie	74 30	Clerk of Pur. Agt. Aug. and Sept.
		49 50	
E. Hitchcock	Sault Ste. Marie	49 50	Clerk of Pur. Agt. Aug. and Sept.
		49 50	
G. F. Stiles	Sault Ste. Marie	49 50	Clerk of Pur. Agt. Aug. and Sept.
		29 50	
A. Menzies	Sault Ste. Marie	29 50	Clerk of Pur. Agt. Aug. and Sept.
T. H. McGillivray	Sault Ste. Marie	12 93	
W. Washburn	Sault Ste. Marie	32 93	Clerk of Pur. Agt. Sept.
		49 50	
T. J. Kennealy	Sault Ste. Marie	38 08	Clerk of Pur. Agt. Aug. and Sept
		54 30	
M. B. Farr	Sault Ste. Marie	3 60	Clerk of Pur. Agt. Aug. and Sept.
J. Cowan	Sault Ste. Marie	28 33	Clerk of Pur. Agt. Sept.
		4 00	
P. Donaghy	Sault Ste. Marie	36 26	of Pur. Agt. Sept.
A. Desjardine	Sault Ste. Marie	51 30	Messenger Pur. Agt. Sept.
C. E. McKenzie	Sault Ste. Marie	49 30	Clerk of Pur. Agt. Aug. and Sept
P. Clyne	Helen Mine	62 45	Clerk of Pur. Agt. Sept.
		25 80	
C Lind	Helen Mine	58 41	Aug. and Sept. Miners.
		17 18	
N. Lookenson	Helen Mine	71 40	Aug. and Sept. Miners.
		26 74	
M. McKinory	Helen Mine	60 90	Aug. and Sept. Miners.
		21 49	
J McPeaks	Helen Mine	33 95	Aug. and Sept. Miners.
		28 09	
J. Taijsole	Helen Mine	60 34	Aug. and Sept. Miners.
		18 37	
W. Beard	Helen Mine	29 19	Aug. and Sept. Miners.
A. Lippi	Helen Mine	14 38	Aug. and Sept. Miners.
Thos. L. Edwards	Helen Mine	13 66	Aug. and Sept. Miners.
		17 98	
C. Dennison	Helen Mine	24 99	Aug. and Sept. Miners.
		34 11	
A. Battestine	Helen Mine	59 59	Aug. and Sept. Miners.
		25 70	
K Kawgas	Helen Mine	64 92	Aug. and Sept. Miners.
Ivan Allen	Helen Mine	3 13	Aug. and Sept. Miners.
		31 11	
J. Lindskog	Helen Mine	79 67	Aug. and Sept. Miners.
		35 76	
J. Bertducci	Helen Mine	61 70	Aug. and Sept. Miners.
Jas. Parragreen	Wilde	66 45	Aug. and Sept. wages Woodsman
		17 55	
Kusla Latola	Wilde	28 40	Aug. and Sept. wages. Woodsman.
		36 55	
Albert Souri	Wilde	16 95	Aug. and Sept. wages. Woodsman.
		33 02	
Erli Elison	Wilde	16 25	Aug. and Sept. wages. Woodsman.
		25 72	
Salmon Resta Sorna	Wilde	22 50	Aug. and Sept. wages Woodsman.
		1 80	
Sam Labti	Wilde	28 26	Aug. and Sept. wages. Woodsman.
		17 13	
P. Gigliotte	Wilde	37 48	Aug. and Sept. wages. Woodsman.
		17 22	
Angela Gentila	Wilde	12 32	Aug. and Sept. wages. Woodsman.

Name.	Address.	Amount.	How owing.
John Awanen	Wilde	$26 63	Aug. and Sept. wages. Woodsman.
		20 83	
Matt Lanysela	Wilde	18 03	Aug. and Sept. wages. Woodsman.
		6 13	
Gust Mitts	Wilde	14 05	Aug. and Sept. wages. Woodsman.
		40 24	
Oscar Ala	Wilde	32 24	Aug. and Sept. wages. Woodsman.
		11 55	
Henry Perka	Wilde	9 89	Aug. and Sept. wages. Woodsman.
		22 19	
Isaac Barry	Wilde	29 51	Aug. and Sept. wages. Woodsman.
		21 19	
Matt Supi	Wilde	20 20	Aug. and Sept. wages. Woodsman.
		6 97	
C. Kata Macke	Wilde	6 55	Aug. and Sept. wages. Woodsman.
		14 09	
John M. Innis	E. Whitman	35 70	26 at 50. Liner.
Alex. McLellan	W. Goulais	7 21	6 at 35.
	N. Whitman	5 46	6 at 35. Scorer.
Jas. Sandham	E. Whitman	7 30	4½ at 50.
		9 82	6 at 50. Liner.
		65	3 at 30. Woodsman.
J. N. Best	E. Whitman	19 83	45 at 30. Woodsman.
J. W. Hull	S. Chippewa	20 77	19½ at 32. Woodsman.
J. M. Dyer	R. Camp	12 78	20 at 30. Woodsman.
John Wilson	S. Chippewa	25 00	34 at 32. Woodsman.
J. D. Gareau	W. Goulais	12 82	
Thos. Allard	McLellan's Cp	5 24	2 at 2.00. Woodsman.
		3 96	
Robt. Welch	S. Chippewa	18 71	20 at 32. Woodsman.
J. H. Knight	Mile 65	9 68	3 at 32.
			7 at 40. Woodsman.
Chas. Calder	N. Whitman	38 05	30 at 35. Clerk.
Albert Paris	Mile 65	45 10	3½ at 41.
			22½ at 50. Liner.
Thos. Paris	Mile 65	29 27	19½ at 45. Liner.
Frank Gendreau	Mile 65	26 99	19 at 43.
Jerry Shields	Lake Achigan	13 99	13 at 43. Loader.
		23 24	11 at 32. Loader.
			6 at 50. Loader.
J. C. Urich	Michipicoten	37 91	Aug. wages. Supt.
Paul Ross	Tel and Tel	58 00	Aug. and Sept. wages. Lineman.
G. Daly	Rock Cp	23 94	47 at 30. Woodsman.
A. Goying	Rock Cp	2 42	2 at 32.
		6 93	22 at 32. Woodsman.
Simon Esquimaux	W. Goulais	11 78	19 at 30. Woodsman.
W. Paris	Mile 65	53 69	3½ at 46.
			22 at 60. Hewer.
John Leroux	Beaver Camp	15 63	18½ at 30. Woodman.
Arthur Allen	Beaver Camp	28 78	29 at 30.
Henry Nolan	McLellan's Cp	13 38	6 at 2.25.
		9 94	18½ at 30. River Driver.
Jno. Lochead	E. Whitman	42 06	23 at 60. Hewer.
Alex. McCauley	E. Whitman	19 70	23 at 35. Scorer.
Wm. Lewis	S. Chippewa	89 38	41 at 30.
			27 at 32. Cooker.
Jno. McDonald	S. Chippewa	17 67	25 at 32. Woodsman.
D. Snay	L. Shep. Ck	35 78	23½ at 30.
			8 at 175. Woodsman.
Chas. Lewis	L. Shep. Ck	21 85	24 at 32. Teamster.
Chas. Beaucheler	W. Goulais	93 89	94½ at 32. Driver.
			5 at 54. Woodsman.
Nap. Lemay	Beaver Camp	12 89	15 days at $32. mo. Woodsman.
Emery Paquette	Beaver Camp	14 34	32 days at 30 mo. Woodsman.
M. Brisbois	Pine Camp	234 71	79½ days at 80 mo. Woods Foreman.
Jas. Vaillancourt	Pine Camp	61 75	67½ days at 35 mo. Woodsman.
Nap. Michaud	S. Chippewa	1 61	21 days at 28 mo. Woodsman.
Eugene Chartier	Mile 65	33 39	45 days at 32 mo. Teamster.
M. Tromblay	Mile 65	21 47	44 days at 28 mo. Woodsman.
Thos. Brownlee	Upper Shep. ck	18 71	14½ days at 35 mo. Woodsman.
Thos. Brownlee	McLellan's ck	4 95	4½ days at 35 mo. Woodsman.
Thos. Brownlee	Upper Goulais	5 19	3 days at 2.25 Drive Foreman.
Thos. Brownlee	Upper Goulais	11 01	8½ days at 35 mo. Carpenter.
Matt Thomas	Poplar Lake	18 40	19 days at 40 mo. Scorer.
			3 days at 32 mo.
Matt Thomas	Mile 65	2 98	3 days at 33 mo. Sawyer.
John Roberts	L. Shep. ck	5 17	3 days at 30 mo. Woodsman.
			4 days at 1.50.
Chas. M. Clark	L. Whitman	39 30	30 days at 35 mo. Clerk.
Arthur Adams	Upper Goulais	37 59	42 days at 28 mo. Woodsman.
Geo. Brisbois	Pine Camp	65 07	69 days at 32 mo. Woodsman.
John A. Quidette	S. Chippewa	36 87	15½ days at 28 mo. Coaker.
			53 days at 30 mo.

Name.	Address.	Amount	How owing.
Wm. Martell	S. Chippewa	$14 08	41 days at 30 mo. Woodsman
		10 00	
Luc. Dechene	Trout Creek	37 80	55½ days at 30 mo. Chore boy.
Jas. Beaulean	Beaver Camp	36 26	29½ days at 30 mo. Woodsman.
			23 days at 32 mo.
Jas. Beaulean	Lake Achigan	14 82	14½ days at 28 mo. Woodsman.
Martin McCann	East Whitman	66 62	95 days at 60 mo. Cook.
		15 00	ac. Cook.
		50 00	
Patrick Shay	Upper Goulais	33 00	Carpenter.
Frank Lancaster	S. Chippewa	1 37	21 days at 28 mo. Woodsman.
Thos. Aubin	S. Chippewa	03	17 days at 32 mo. Woodsman.
H. Hugg	Pine Camp	17 63	15½ days at 40 mo. Cook.
Jas. Laroeque	Pine Camp	60 45	48 days at 32 mo. Lumberman.
			29 days at 38 mo.
Jas. LaCello	Beaver Camp	5 31	
Jas. Turcotte	E. Whitman	17 84	32 days at 27 mo. Woodsman.
Ed. Lachapelle	Pine Camp	101 32	22 days at 32 mo. Teamster.
			40 days at 40 mo. Liner.
Jas Pourd	Rock Camp	2 45	21 days at 50 mo.
Jas. Pourd	Rock Camp	11 36	2 days at 32 mo. Teamster.
Jas. Pourd	Beaver Camp	21	44½ days at 32 mo.
John Paives	Rock Camp	15 33	3 days at 26 mo. Woodsman.
John Paives	Rock Camp	1 62	61 days at 28 mo. Woodsman.
Alf. McKnight	Rock Camp	1 60	2 days at 28 mo. Woodsman.
Alf. McKnight	Rock Camp	97 37	2 days at 60 mo. Cook.
Alf McKnight	Lake Achigan	84	60 days at 60 mo. Cook.
Alf McKnight	Rock Camp	6 50	6 days at 28 mo. Woodsman.
Alf. McKnight	Rock Camp	5 00	ac. Woodsman.
Geo. D. Charbonean	McLellan's cp	31 26	ac. Woodsman.
Geo. D. Charbonean	McLellan's cp	16 30	15½ days at 60 mo. Cook.
Geo. Dompierre	Pine Camp	6 76	8 days at 60 mo. Cook.
			19 days at 30 mo. Woodsman.
			21½ days at 28 mo.
Ed. Coulard	L. Shep. Creek	61 11	10½ days at 26 mo.
			33 days at 30 mo. Woodsman.
			13 days at 32 mo.
Jas. McNally	Mile 65	11 69	8 days at 1.75.
Peter Grant	Trout Creek	8 12	20¾ days at 60 mo. Hewer.
		3 75	25½ days at 28 mo. Woodsman.
A. Turgeon	S. Chippewa	1 22	4 days at 28 mo.
J. F. McInnes	E. Whitman	35 39	21 days at 32 mo. Woodsman.
Dan McDonald	E. Whitman	22 80	23 days at 52 mo. Liner.
Emil Erourd	Trout Creek	29 97	15 days at 50 mo. Blacksmith.
Alex. Chatel	S. Chippewa	3 95	42½ days at 30 mo. Woodsman.
Henry Hudson	Mile 65	26 62	41 days at 30 mo. Woodsman.
D. Nadon	Mile 65	144 84	13½ days at 43 mo. Scorer.
			52 days at 85. Foreman of logging and lumbering gang.
Chas. Gondette	Upper Goulais	16 98	
Aug. Racicat	Upper Shep. Creek	115 63	102 days at 75. Camp Foreman.
Arthur Adams	Lower Shep. Creek	24 28	44 days at 70. Camp Foreman.
Casimeri Martin	Trout Creek	36 06	63 days at 35. Camp Clerk.
Casimeri Martin	Rock Camp	7 09	17 days at 60. Woodsman.
A. Parant	Lake Achigan	8 31	12 days at 60. Woodsmen.
Felix Lapointe	Mile 65	34 94	10 days at 32. Woodsmen.
Alex. Watson	Lake Achigan	17 63	44 days at 32. Woodsmen.
F. Hazen	Beaver Camp	11 45	
John McKinnon	Trout Creek	17 90	19½ days at 60. Engineer.
Jas. Woods	North Whitman	30 00	14 days at 32. Teamster.
Jas. Turnbull	S. Whitman	58 07	11 days at 55. Woodsman.
Jas. Turnbull	E. Whitman	13 36	ac. Woodsman.
Barney McCloskey	S. Chippewa	4 86	48 days at 60. Cook.
Ed. Labourin	S. Chippewa	5 22	6½ days at 60. Cook.
Jas Oullette	Rock Camp	60 53	21 days at 30. Woodsman.
			21 days at 32. Woodsman.
Sam Rooney	Poplar Lake	34 17	15 days at 26. Cook.
			50 days at 28.
		2 09	19 days at 52. Liner.
Sam Rooney	Mile 65	18 63	3 days at 32.
Gordon Rooney	Poplar Lake	1 24	2 days at 52.
Gordon Rooney	Mile 65	26 01	21 days at 26. Woodsman.
Wm. McDarley	S. Chippewa		8 days at 26. Woodsman.
Joseph Burke	S. Chippewa	27 46	42 days at 30. Woodsman.
Patrick McCloskey	S. Chippewa	6 47	40 days at 32. Woodsman.
Robt. Allen	S. Chippewa	2 81	21 days at 32. Woodsman.
John Koch	E. Shep. ek	61 63	21 days at 32. Woodsman.
			79 days at 32. Depot Caretaker.
John Bennett	Lake Achigan	33 33	51 days at 35.
			3¾ days at 2. Woodsman.
John Bennett	Lake Chippewa	91 91	27½ days at 30.
			36 days at 30. Woodsman.
Jas. Lecompt	Lake Chippewa	5 72	52 days at 42.
James Baron	N. Whitman	6 07	21 days at 32. Woodsman.
			9 days at 26. Woodsman.

Name.	Address.	Amount.	How owing.
Oet Gardiu	Mile 65	$33 14	8 days at 60. Hewer and Scorer.
			1 days at 45.
Puni Lachance	Mile 65	13 85	44 days at 32. Handyman.
		20 00	
Frank H. LeBreton	Rock Camp	2 42	2 days at 32. Woodsman.
Frank H. LeBreton	Rock Camp	6 83	22 days at 32.
Peter Clouthier	L. Shep Creek	19 20	7 days at 30. Woodsman.
		5 00	44 days at 32.
			3 days at 150.
Martin Baker	Rock Camp	31 13	49 days at 32. Woodsman.
Angus McKinnon	Pine Camp	4 62	5 days at 30. Woodsman.
Angus McKinnon	Rock Camp	38 80	18 days at 30.
ac. Frank De Jardenis	Rock Camp	10 00	48½ days at 32. Woodsman.
Geo. St. Peter	Lake Achigan	18 49	18 days at 32. Woodsman.
Geo. St. Peter	Poplar Lake	19 05	19 days at 32. Teamster.
Ross McKoskill	S. Chippewa	3 81	21 days at 32. Woodsman.
John Golivet	Rock Camp	1 21	2 days at 32. Teamster.
John Golivet	Rock Camp	45 12	60½ at 32.
Archie Belanger	Beaver Camp	30 64	7 days at 30. Woodsman.
			21½ days at 32. Woodsman.
William Graham	Rock Camp	14 57	33½ days at 30. Woodsman.
		7 50	
Frank De Jardins	Pine Camp	10 66	15 days at 32. Woodsman.
Frank Desjardins	Rock Camp	21 22	39 days at 32. Woodsman.
Frank Desjardins	Rock Camp	1 67	2 days at 32. Woodsman.
Luc [illegible]	Rock Camp	1 70	2 days at 32. Woodsman.
Luc Vaillicourt	Rock Camp	19 32	31 days at 32. Woodsman.
T. Malone	Lake Achigan	45 63	44 days at 32. Woodsman.
Jas. Paquain	Rock Camp	49 54	44 days at 32. Woodsman.
Jas. Paquain	Rock Camp	1 45	2 days at 32. Woodsman.
Jas. Paquain	Beaver Camp	97	3½ days at 32. Woodsman.
Ed. Larose	M. Shep Creek	15 25	40 days at 60. Cook.
		25 00	
Ed. Larose	L. Shep Creek	26 20	24 days at 60. Cook.
Ed Lavigne	Rock Camp	10 91	31 days at 30. Woodsman.
Nap. Bailey	Beaver Camp	15 20	32 days at 32. Woodsman.
Louis Labelle	Trout Creek	1 34	4 days at 32. Woodsman.
			3½ days at 30. Woodsman.
		10 06	22 days at 32. Woodsman.
John E. Smith	Rock Camp	26 65	49 days at 30. Teamster.
John E. Smith	Rock Camp	1 54	2 days at 30. Teamster.
ac. J. B. Laroux	Rock Camp	1 00	
ac. J. B. Laroux	Rock Camp	1 00	
ac. J. B. Laroux	Rock Camp	1 00	
Jas. Dufour	Up Goulais	24 50	32 days at 60. Woodsman.
		30 12	
Alex. Crepault	L. Shep Creek	18 32	3 days at 31. Teamster.
			8 days at 2.25.
Alphonse Bernier	Beaver Camp	29 58	7 days at 28. Woodsman.
			23 days at 30.
William Austin	Beaver Camp	99 96	59 days at 60. Cook.
James Shea	Rock Camp	8 47	16½ days at 28. Woodsman.
	S. Chippewa	1 93	7 days at 28.
Harry Mason	S. Chippewa	30 01	41 days at 32. Woodsman.
Wm. Anderson	S. Chippewa	3 97	20 days at 32. Woodsman.
Fred. Hooey	S. Whitman	8 45	21½ days at 32. Woodsman.
Ed. McClarty	S. Whitman	18 95	23 days at 35. Scorer.
Jas. Breman	S. Whitman	20 22	22 days at 35. Scorer.
Stanley Austin	Poplar Lake	30 00	26 days at 60. Cook.
		27 30	
Fred Villevenue	Mile 65	34 59	45 days at 32. Choreman.
Hugh Alexander	Trout Creek	29 34	42½ days at 32. Woodsman.
		2 71	4 days at 32.
Walter Sangster	Rock Camp	2 68	2 days at 35. Filer.
		58 70	48 days at 35.
J. F. Breeman	S. Chippewa	110 69	62½ days at 50. Blacksmith.
Thos. Shield	Lake Achigan	1 92	2 days at 32. Loader.
Geo. Miller	S. Chippewa	24 53	7½ days at 32. Woodsman.
	Poplar Camp	10 40	19½ days at 60. Hewer.
Telesphose Brunet	Rock Camp	2 45	2 days at 32. Teamster.
		31 06	49 days at 32.
Dave Lecompte	Up. Shep	37 05	32 days at 45. Blacksmith.
Martin Corbett	L. Whitman	32 65	9 days at 28. Woodsman.
			22 days at 32.
Philip Cronin	S. Chippewa	25 56	41 days at 30. Woodsman.
Geo. Nolan	N. Whitman	55 95	33 days at 28. Woodsman.
			21½ days at 33.
Louis La France	S. Chippewa	7 67	11 days at 30. Woodsman.
Jas. Willette	Rock	1 10	Woodsman.
Dennis Bennett	U. Goulais	23 17	62½ days at 28. Woodsman.
J. B. Leroux	Rock Camp	10 72	31 days at 32. Woodsman.
Pat Carroll	Poplar Lake	17 73	17 days at 32. Woodsman.
Jas. Fournier	Beaver	16 11	18 days at 30. Woodsman.

Name.	Address.	Amount	How owing.
Robt. McKay	S. Chippewa	$81 66	24 days at 69. Cook.
W. J. Armstrong	Lake Achigan	18 29	17 days at 32. Loader.
Frank Morasse	Lake Achigan	20 00	14½ days at 30. Woodsman.
		13 00	47 days at 32. Woodsman.
Dan O'Brien	Rock Camp	10 50	35 days at 35. Woodsman.
		2 35	2 days at 35. Woodsman.
Harry Puplett	L. Whitman	16 46	26 days at 28. Cookee.
Geo. Birmingham	S. Chippewa	32 50	27 days at 35. Filer.
		55 88	48 days at 35.
			3 days at 32.
Wm. E. McLaughlin	Beaver	55 86	26½ days at 60. Woodsman.
Moise Martin	Rock	95	2 days at 32. Woodsman.
		15 22	31 days at 32.
Wilfered Ouillette	Beaver	16 26	18 days at 30. Woodsman.
John Davidson	S. Chippewa	3 12	21 days at 32. Woodsman.
Ambrose Poirier	L. Shep Creek	11 77	10½ days at 30. Woodsman.
			6 days at 2.
Seymour Biron	N. Whitman	7 15	10½ days at 30. Woodsman.
Peter Nae	Pine Camp	78 79	22 at 32. Woodsman.
			52 at 34.
Chas. Peck	S. Chippewa	1 86	32 at 26. Woodsman.
J. Killoran	L. Whitman	10 00	26 at 28. Woodsman.
		12 79	
Geo. Foster	Trout Creek	27 66	44 at 30. Cookee.
John Nash	S. Chippewa	21 00	41 at 32. Woodsman.
		10 05	
Albert Lever	Rock Camp	1 67	2 at 32. Woodsman.
		12 55	14 at 32. Woodsman.
Fred Shears	Mile 65	28 89	3 at 32. Woodsman.
			22 at 40. Woodsman.
Clement Longpri	Rock	15 00	2 at 30. Woodsman.
		1 29	
		18 45	49 at 30. Woodsman.
Joseph Goulet	Beaver	9 96	23 at 28. Woodsman.
Ben Grenier	Trout Creek	4 84	4 at 32. Woodsman.
		31 66	42½ at 32. Woodsman.
Elri Marcoux	Rock Camp	5 00	Blacksmith.
		7 00	2 at 45.
		25 00	
		1 68	
A. Dowsdell	Mile 65	23 57	66½ at 45.
		29 06	3 at 32. Hewer and Scorer.
			5 at 60.
			17 at 45.
D. Regeniba'd	N. Whitman	39 00	40 at 28. Hewer and Scorer.
			22 at 36.
Wm. Leroix	U. Goulais	13 55	28 at 28. Hewer and Scorer.
			32 at 2.
J. W. Douglas	L. Whitman	12 91	12 at 35. Scorer.
	E. Whitman	6 46	10 at 35.
Fred Fortin	U. Goulais	15 44	15 at 30. Chore Boy.
			21 at 32.
Jas. Perron	Pine Camp	21 19	27 at 30. Woodsman.
Peter Tapp	Pine Camp	18 10	22 at 32. Woodsman.
			6½ at 30.
Jas. Amey	Beaver Camp	9 71	15 at 30. Woodsman.
Harry Rourke	Beaver Camp	9 57	15 at 30. Woodsman.
Robt. Keenan	Beaver Camp	5 19	10 at 28. Woodsman.
U. Lalonde	Rock Camp	15 72	31 at 32. Woodsman.
		1 95	2 at 32.
Jas. Bergeron	Lake Achigan	9 13	14 at 24. Woodsman.
	Beaver Camp	17 42	23 at 32.
			31 at 30.
Jas. Constantineau	Rock Camp	1 52	2 at 30. Woodsman.
		8 61	10 at 30.
Jas. Perron	Rock Camp	1 95	2 at 32. Woodsman.
			17 at 30.
		24 92	45½ at 32.
John Dimsse	Rock Camp	8 08	22 at 32. Woodsman.
		42	2 at 32.
Geo. Pearson	Beaver Camp	28 95	19 at 45. Woodsman.
		16 11	15 at 32.
Alex. Lewis	Beaver Camp	17 91	17 at 32. Woodsman.
Alfred Bergerson	S. Chippewa	11 47	14 at 30. Woodsman.
L. Stolley		7 71	10 at 32. Woodsman.
John Raymond	Rock Camp	5 50	
		1 92	2 at 32. Woodsman.
		21 45	29 at 32.
Jas. Higgins	Trout Creek	20 41	40 at 32. Woodsman.
Thos. Risbick	Rock Camp	3 70	22 at 28. Woodsman.
Alf. Ouimette	Poplar Lake	2 07	5 at 30. Woodsman.
	Trout Creek	5 21	7 at 30.

Name.	Address.	Amount.	How owing.
H. Charlebois	Rock Camp	$65 60	14 at 28. Woodsman.
			50 at 30.
		1 44	2 at 30.
Jas. Corbett	Rock Camp	8 19	13 at 32. Woodsman.
M. Huot	Pine Camp	71 76	68 at 34. Woodsman.
Eugene Whibut	Mile 65	16 96	21½ at 30. Woodsman.
Jas. Cafferty	N. Whitman	46 76	44 at 40. Woodsman.
D. Cariful	U. Goulais	10 74	89 at 35. Filer.
P. L. Murphy	Poplar Lake	33 69	22 at 45. Woodsman.
	Trout Lake	2 10	15½ at 45.
Jas. Gravelle	Mile 65	13 09	44 at 32. Woodsman.
X. Lalonde	Rock Camp	13 24	31 at 28. Woodsman.
		1 61	2 at 28.
Wm. Robins	L. Shep Creek	127 69	27½ at 40. Blacksmith.
			75 at 50.
Jas. Labelle	Trout Creek	4 71	4 at 32. Woodsman.
		9 99	25½ at 32.
Felix Vanier	Rock Camp	66 75	14 at 28. Chore boy.
			40 at 30.
		1 54	2 at 30.
Joseph Carroll	Poplar Lake	4 50	Woodsman.
		17 09	18 at 32.
		5 91	19½ at 32.
		5 80	5 at 32.
	Lake Achigan	4 84	4 at 32.
Albert Brydges	U. Ship Camp	48 09	32 at 60. Cook.
Albert Martin	Trout Creek	6 07	4 at 40. Woodsman.
		21 37	17 at 40.
Robt. Dehamel	Trout Creek	2 17	2 at 32. Woodsman.
		7 08	22 at 32.
Geo. W. Conroy	Beaver Camp	9 88	30 at 32. Teamster.
Ed. Deault	Rock Camp	2 14	2 at 28. Woodsman.
		13 80	31 at 28.
Pat McCann	Rock	8 66	22 at 32. Woodsman.
Geo. Barclay	Rock	18 11	21 at 30. Woodsman.
Frank Perron	N. Whitman	7 45	9 at 30. Woodsman.
Wm. Coombs	S. Chippewa	7 71	10 at 32 Woodsman.
John French	Lake Achigan	21 95	28 at 32. Woodsman.
Thos. Deverault	Lake Achigan	6 90	3½ at 2.25.
			5 at 35.
			27 at 30.
		3 01	2½ at 32.
			15 at 30.
Jas. Cain	S. Chippewa	81 39	79 at 32.
	Poplar Lake	38 54	27 at 40. Carpenter.
	Beaver Camp	45 69	31 at 40.
Albert La Plante	Beaver Camp	14 33	33 at 28. Woodsman.
Frank Lescore	U. Goulais	7 50	79 at 32. Woodsman.
		77 86	
Robt. Campbell	Mid. Shep. Ck	51 46	24 at 60. Cook.
Joseph Roy	U. Goulais	20 12	64 at 30. Woodman.
		16 60	
M. Allan	Pine Camp	40 00	69 at 30. Woodman.
		27 21	
I. Lauderville	Pine Camp	58 65	65½ at 30. Woodman.
Chas. Avner	Beaver Camp	15 33	32 at 32 Woodman.
Peter Hush	Pine Camp	68 99	67½ at 32. Woodman.
Mark Masseear	Rock Camp	2 45	2 at 32.
			13 at 30.
		36 99	24 at 32.
Walter Martin		2 11	2 at 28. Woodman.
		4 55	22 at 28.
Wallace Myers	Lake Achigan	34 08	35 at 35. Woodman.
D Hamilton	N. Whitman	21 70	12 at 60. Woodman.
Xav Dellaire	L. Shep. Creek	30 00	46 at 32. Woodman.
		17 80	2 at 2.
Jas. Murphy	Lake Achigan	169 87	45 at 100. Timber Foreman.
David A. Aikins	L. Shep. Creek	119 11	63 at 50. Harness Maker.
Philias Lalonde	Rock Cp	1 79	2 at 30. Woodsman.
		13 34	31 at 30.
O. Laundry		1 70	2 at 32. Teamster.
		18 78	31 at 32.
Ed. Winstock	Beaver Cp	18 85	32 at 32. Woodsman.
James Carroll	Rock Camp	58 00	44 at 26.
			24 at 28.
	Pine Camp	8 65	15 at 26.
Jas. Bouchier	Trout Ck	3 84	4 at 32. Woodsman.
		18 77	43 at 32.
Gustaf Brunke	Beaver Cp	18 33	32 at 32. Woodsman.
E. Demontigory	Rock Cp	89	2 at 28. Woodsman.
			14 at 26.
		57 88	40 at 28.
L. Switzer	Beaver Cp	17 57	6 at 30. Woodsman.
			23 at 32.

Name.	Address.	Amount	How owing	
Alphonse Lacelle ..	Beaver Cp	$ 6 41	32 at 28.	Woodsman.
Ed. Sinclair	McLellan's Cp	114 68	62 at 50.	Woodsman.
Alex. Gill	Beaver Cp	26 64	3½ at 30.	Woodsman.
			43 at 32.	
A McCarthy	Shep Ck	17 20	18 at 30.	Assistant Cook.
Chas. Kranzusch	Beaver Cp	25 68	20 at 32.	Blacksmith
			12 at 50.	
Elzear Seguin	Rock Cp	3 68	33½ at 32.	Woodsman.
Wm. Resbeck	Rock Cp	7 93	22 at 32.	Woodsman
Alex. Guindon	Mile 65	17 32	45½ at 30.	Woodsman.
		3 44	3 at 30.	
Fred Barrie	Mile 65	25 06	44 at 30.	Woodsman.
David Bennett	Mile 65	45 31	29 at 45.	Woodsman.
Alex Malwin	Mile 65	3 40	3 at 30.	Woodsman.
		17 50	44 at 28.	
Theo. Langlois	Mr. Whitman	10 85	29 at 28	Woodsman.
R. Chamberlain	Rock Cp	7 00	22 at 32	Woodsman.
		2 42	2 at 32.	
Ernest Foley	Trout Creek	5 35	24 at 32.	Woodsman.
Jas. Thompson	Rock Cp	2 42	2 at 32.	Woodsman.
		20 05	19 at 32.	
Dan J. McDonald	Rock Cp	8 68	22 at 32.	Woodsman.
R. Hunt	Pine Cp	11 52	6 at 60.	Cook.
Hugh Thompson	Rock Cp	1 70	2 at 32.	Woodsman.
		19 32	31 at 32.	
Albert Prudhomme	S. Chippewa	24 12	2 at 30	Woodsman.
			46 at 32.	
Edmond Forest	S. Chippewa	50 81	15 at 30.	Woodsman.
			52 at 32.	
Chas. Resbeck	Rock Cp	8 33	22 at 32.	Woodsman.
Wm. Conlin	Rock Camp	2 27	2 at 30.	Woodsman.
		5 49	22 at 30.	
L. Longhamp	Goulais River	26 09	25 at 30.	
			24 at 30.	
	Mr. Whitman	11 36	22 at 32.	
Louis Kongus	Goulais River	3 40	5 at 30.	Woodsman.
		9 88	5½ at 2	River Driver.
J. B. Archambault	T. Goulais	20 12	Woodsman.	
		18 20	63 at 30.	
Fred Anderson	Mr. Whitman	7 10	10½ at 26.	Woodsman.
Elio Dechamps	Rock Cp	8 46	30½ at 32.	Woodsman.
Fred Cochrane	Lake Achigan	73 88	71 at 60.	Cook.
F. Gustafson	S. Chippewa	15 40	31½ at 30.	Woodsman.
L. Larocque	Mile 65	23 22	43 at 28.	Woodsman.
		3 63	3 at 32.	
Robt. Baker	Beaver Cp	28 46	14½ at 60.	Hewer.
Savan Garneau	Mr. Whitman	16 64	12 at 42.	Scorer.
	T. Goulais	10 76	19 at 42.	
Wegu Iracels	Wilde	20 58	Aug. and Sept. wages.	Woodsman
		45 00		
Jack Aba	Wilde	19 19	Aug. and Sept. wages.	Woodsman.
		53 07		
Oscar Mann	Wilde	54 49	Aug. and Sept. wages.	Woodsman.
		16 72		
Victor Kallis	Wilde	30 15	Aug. and Sept. wages.	Woodsman.
		17 74		
Henry Nievne	Wilde	32 15	Aug. and Sept. wages.	Woodsman.
		65 78		
Victor Vincia	Wilde	60 30	Aug. and Sept. wages.	Woodsman.
		16 56		
Jno. Lake	Wilde	29 27	Aug. and Sept. wages.	Woodsman.
		21 46		
Andrew Lake	Wilde	20 56	Aug. and Sept. wages.	Woodsman.
Casper Troske	Wilde	19 73	Aug. and Sept. wages.	Woodsman.
Nik Salampa	Wilde	18 46	Aug. and Sept. wages.	Woodsman.
		35 69		
M. Leany	S. Chippewa	29 27	Aug. and Sept. wages.	Woodsman.
Felix Rosseau	Wilde	6 91	Aug. and Sept. wages.	Woodsman.
		15 95		
Henry Mixene	Wilde	26 26	Aug. and Sept. wages.	Woodsman.
		6 85		
C Blackbird	Wilde	16 26	Aug. and Sept. wages.	Woodsman.
		12 67		
Adi Lepda	Wilde	17 31	Aug. and Sept. wages.	Woodsman
		6 97		
Jno. Larrile	Wilde	16 82	Aug. and Sept. wages.	Woodsman.
		22 51		
Herman Yappneu	Wilde	13 31	Aug. and Sept. wages.	Woodsman.
		70 17		
Jno. Heffrin	Goulais Mill	24 01	Aug and Sept. wages.	Teamster.
		11 24		
M. Stafford	Goulais Mill	36 17	Aug. and Sept. wages	Engineer
		93 10		

Name.	Address.	Amount.	How owing.
D. Bageron	Goulais Mill	$34 51 51 20	Aug. and Sept. wages. Shingle edg'n.
Wm. Carroll	Goulais Mill	44 12 25 95	Aug. and Sept. wages. Laborer.
Alex. Sarage	Goulais Mill	50 50 28 50	Aug. and Sept. wages. Sawyer.
Robert Hughes	Goulais Mill	33 50 6 54	Aug. and Sept. wages. Sawyer.
M. O'Brien	Goulais Mill	24 14 42 97	Aug. and Sept. wages. Sawyer.
Albert Rutherford	Goulais Mill	30 32 61 02	Aug. and Sept. wages. Packer.
R. J. Boyle	Goulais Mill	26 77 2 96	Aug. and Sept. wages. Laborer.
Jas. Chantegny	Goulais Mill	27 28 6 32	Aug. and Sept. wages. Laborer.
E. Graham	Goulais Mill	12 47 22 05	Aug. and Sept. wages. Packer.
I. Bridard	Goulais Mill	46 67 25 62	Aug. and Sept. wages. Laborer.
G. Howe	Goulais Mill	7 72 22 44	Aug. and Sept. wages. Laborer.
W. Marr	Goulais Mill	44 12 28 51	Aug. and Sept. wages. Laborer.
Jos Ramois	Goulais Mill	1 78	Aug. and Sept. wages. Laborer.
Wm. Marr	Goulais Mill	27 99 30 09	Aug. and Sept. wages. Laborer.
L. Parise	Goulais Mill	35 45 23 85	Aug. and Sept. wages. Laborer.
Elia Graham	Goulais Mill	3 06 10 90	Aug. and Sept. wages. Laborer.
Jos. Douglas	Goulais Mill	23 02	Aug. and Sept. wages. Laborer.
Miss M. Summons	Steamship	20 16 24 50	Aug. and Sept. wages. Stewardess.
A. A. Batten	Steamship	99 50 102 83	Aug. and Sept. wages. Captain.
J. Gremis	Steamship	97 50 102 83	Aug. and Sept. wages. Engineer.
Geo. Richardson	Steamship	61 50 59 50	Aug. and Sept. wages. Steward.
J. Brown	Steamship	29 50	Aug. and Sept. wages. Wheelman.
D. Green	Steamship	11 44 20 08	Aug. and Sept. wages. 2nd Cook.
F. Mahon	Steamship	29 50	
F. Seagram	Steamship	34 50	Aug. and Sept. wages. Wheelman.
S. Fisher	Steamship	22 54	Aug. and Sept. wages. Watchman.
E. Lindsay	Steamship	25 66	Aug. and Sept. wages. Paul'g.
E. Dennim	Steamship		Aug. and Sept. wages. Paul'g.
Wm. Dance	Steamship	2 83	Aug. and Sept. wages. Deckhand.
I. Woolner	Steamship	39 50 64 50 77 00	Aug. and Sept. wages. Fireman. Aug. and Sept. wages. 1st Mate.
N. J Cole	Steamship	74 50	Aug. and Sept. wages. Purser.
Jno McFadgen	Steamship	69 50	Aug. and Sept. wages. Steward.
Ida Money	Steamship	19 50	Aug. and Sept. wages. Ladies' maid.
S. Barley	Steamship	19 52	Aug. and Sept. wages. Waiter.
Wm. Phee	Steamship		Aug. and Sept. wages. Pantry.
Thos. Burke	Steamship	24 50	Aug. and Sept. wages. Purser.
S. Beatty	Steamship	74 50	Aug. and Sept. wages. Chief Eng'r.
W. Michael	Steamship	99 50	Aug. and Sept. wages. Fireman.
Geo. Purrett	Steamship	39 50	Aug. and Sept. wages. Messroom.
M. J. McCoy	Steamship	3 36	Aug. and Sept. wages. Wheelman.
Roy Jarvis	Steamship	18 45	Aug. and Sept. wages. Fireman.
Wm. Mather	Steamship	19 50 61 50 62 75	Aug. and Sept. wages. 1st Mate.
W. H. Burns	Steamship	29 50 25 33	Aug. and Sept. Porter.
J. Blake	Steamship	42 00	Aug. and Sept. Fireman.
H. McDonald	Steamship	54 50	Aug. and Sept. 2nd Engineer.
Wm. Lake	Steamship	39 50	Aug. and Sept. Oiler.
M. Griffith	Steamship	19 00	Aug. and Sept. Mate.
P. Wickenden	Steamship	5 17	Aug. and Sept. Pantry.
Geo. Smith	Steamship	38 17	Aug. and Sept. Captain.
L. Dell	Steamship	13 25	Aug. and Sept. Wheelsman
W. H. Wickenden	Steamship	22 84	Aug. and Sept. Chef.
Wm. Benrose	Steamship	124 50	Aug. and Sept. Captain.
David Jnesnel	Railway section	25 14 24 13	Aug. and Sept. Laborer.
Geo. Long	Steamship	44 50	Aug. and Sept. 2nd Mate.
Jno. Boyd	Mich. Ry	74 00 74 00	Aug. and Sept. Loco. Foreman.

Name.	Address.	Amount	How owing
W. Harvey	Mich. Ry	$85 49 56 85 12 25 37 83	Aug. and Sept. Conductor.
W. H. Down	Mich. Ry	1 00 4 37 77 50 72 75	Aug. and Sept. Merchant.
H. A. Lewin	Mich. Ry	26 88 138 19 7 50	Aug. and Sept. Engineer.
W. E. Lanning	Mich. Ry	71 25	Aug. and Sept. Trainman.
A. S. McDonald	Mich. Ry	9 38 147 75	Aug. and Sept. Trainman
A. Miller	Mich. Ry	118 42 61 08	Aug. and Sept. Craneman.
T. Vaillancourt	Mich. Ry	37 81 49 42	Aug. and Sept. Brakeman.
W. Johnson	Mich. Ry	76 50 10 45 10 40 8 80 19 46 34 60	Aug. and Sept. Trainman.
S. Blain	Mich. Ry	65 95 19 55 3 50 42 50 23 76	Aug. and Sept. Trainman.
Jas. Charland	Mich. Ry	39 10 2 00 61 00 9 80 48 50	Aug. and Sept. Trainman.
Wm. H. Glover	Mich. Ry	66 50	Aug. and Sept. Trainman.
J. A. Lardiff	Mich. Ry	64 00 64 00	Aug. and Sept. Lineman.
Peter Ferguson	Mich. Ry	53 51 65 06	Aug. and Sept. Car Repairs.
W. Donelly	Mich. Ry	59 45 2 45 4 59	Aug. and Sept. Fireman.
Geo. Poirier	Mich. Ry	48 06 58 29	Aug. and Sept. Carpenter.
Robt. Mitchell	Mich. Ry	15 96 49 00	Aug. and Sept. Agent Wa-Wa.
A. Belanger	Mich. Ry	49 54 67 25	Aug. and Sept. Laborer.
A. Laine	Mich. Ry	41 91 68 12	Aug. and Sept. Laborer.
D. J. Ryburn	Mich. Ry	47 39	Aug. and Sept. Clerk.
J. H. Clement	Mich. Ry	49 00 54 00	Aug. and Sept. Ass. Agent.
C. Clapperton	Mich. Ry	50 28 6 92	Aug. and Sept. Laborer.
E. Duinnier	Mich. Ry	52 30 17 56	Aug. and Sept. Laborer.
L. Valllancourt	Mich. Ry	54 40 72 20	Aug. and Sept. Laborer.
A. Vaillancourt	Mich. Ry	54 60 72 00 34 90 20 37	Aug. and Sept. Laborer.
P. Salvatore		52 65	Aug. and Sept. Laborer.
A. Salvatore		25 90 36 72 20 20 3 88	Aug. and Sept. Laborer.
J. Leolis		25 88 26 07 40 75 14 77	Aug. and Sept. Laborer.
A. Deluca		37 07 25 72 88 13 72	Aug. and Sept. Laborer.
T. Dicario		25 55 40 22 14 77 87	Aug. and Sept. Laborer.
A. Carrarajis	Mich. Ry	26 95 39 17 16 52	Aug. and Sept. Laborer.

Name.	Address.	Amount.	How owing.
A. Memone	Mich. Ry	$13 72 87 40 40 25 90	Aug. and Sept. Laborer.
A. Morette	Mich. Ry	40 22 13 72 87 25 90	Aug. and Sept. Laborer.
P. Delucca	Mich. Ry	22 40 9 40 14 72	Aug. and Sept. Waterboy.
J. Morette	Mich. Ry	88 26 07 41 45 15 30	Aug. and Sept. Waterboy.
D. Limbriglis	Mich. Ry	11 17 29 57 15 47 26 60	Aug. and Sept. Waterboy.
B. Leolis	Mich. Ry	87 11 35 26 42 15 30 27 1.	Aug. and Sept. Waterboy.
E. Aunto	Mich. Ry	25 72 88 12 40 29 5. 14 2.	Aug. and Sept. Waterboy.
B. Marina	Mich. Ry	26 95 11 17 29 57 15 30	Aug. and Sept. Waterboy.
D. Audrea	Mich. Ry	87 12 40 27 82 14 7. 25 5.	Aug. and Sept. Waterboy.
C. Martin	Mich. Ry	25 80	Aug. and Sept. Waterboy.
F. Bellaine	Soo Branch	52 90 51 70	Aug. and Sept. Sec. Foreman.
A. Beaupre	Soo Branch	52 50 51 56	Aug. and Sept. Sec. Foreman.
L. Carrier	Soo Branch	38 50	Aug. and Sept. Laborer.
A. Nahan	Soo Branch	51 50 51 50	Aug. and Sept. Sec. Foreman.
J. Dube	Soo Branch	28 53	Aug. and Sept. Laborer.
A. Evans	Soo Branch	64 00 24 78 33 22	Aug. and Sept. Sec. Foreman.
J. Barbean	Soo Branch	64 45 70 05	Aug. and Sept. Trainman.
W. D. Burns	Soo Branch	59 55 19 29 57 18	Aug. and Sept. Trainman.
E. Weir	Soo Branch	44 79 12 35	Aug. and Sept. Trainman.
E. Rochou	Soo Branch	28 92 55 69	Aug. and Sept. Trainman
E. O. Taylor	Soo Branch	35 08 64 59	Aug. and Sept. Trainman.
Jno. Hawkshaw	Soo Branch	92 70 69 57	Aug. and Sept. Trainman.
S. Quantz	Soo Branch	98 14 64 42 1 97 70 25 66 85	Aug. and Sept. Trainman.
Ed. Bayles	Soo Branch	2 00 40 73 49	Aug. and Sept. Trainman.
C. Taylor	Soo Branch	48 95 78 79	Aug. and Sept. Trainman.
A Ward	Soo Branch	58 68 51 15 30 26	Aug. and Sept. Trainman.
R. Moore	Soo Branch	1 98 35 10	Aug. and Sept. Trainman.
P. A. Bellafuille	Soo Branch	56 94 15 82 7 64 70	Aug. and Sept. Trainman

Name.	Address.	Amount.	How owing.
Theo. Booth	Soo Branch	$24 53 2 18 12 26 11 15 11 25 1 56 10 12	Aug and Sept. Trainman
A. W. Logan	Soo Branch	67 25 38 34	Aug. and Sept. Trainman
Thos. Booth	Soo Branch	55 12 36 00 2 24	Aug. and Sept. Trainman.
W. Hearon	Soo Branch	20 91	Aug. and Sept. Trainman.
W. Barr	Soo Branch	6 69	Aug. and Sept. Hostler.
D. Hafferty	Soo Branch	89 10	Aug. and Sept. Bdg. Inspector.
Jno. Ranson	Soo Branch	39 50 61 50	Aug. and Sept. Fire Rangers.
A. J. Campbell	Soo Branch	47 62 79 25 1 50	Aug. and Sept. Fireman.
G. Armstrong	Soo Branch	38 01 31 78 13 25 3 68 3 85 8 32 14 85	
R. Beaupre	Soo Branch	10 62 12 11 35 62 9 33 33 61 10 99	Aug. and Sept. Laborer.
S. Young	Soo Branch	12 18 45 93	Aug. and Sept. Laborer.
J. Gemuiel	Soo Branch	32 56	Aug. and Sept. Clerk.
Gordon Speer	Soo Branch	12 56 7 72 49 76	Aug. and Sept. Call Boy.
R McLean	Soo Branch	31 32 27 94 1 59	Aug. and Sept. Bdg. Carp.
I. R. Miller	Soo Branch	6 04 99 50	Aug. and Sept. Agt. Ojidatke.
W. Woodward	Soo Branch	99 50	Aug. and Sept. Road Master.
W. G. McHale	Soo Branch	62 26	Aug. and Sept. Carp. Foreman.
H. Johnston	Soo Branch	4 31 12 58	Aug. and Sept. Trainman.
D. McMillan	Steamship	68 25 64 30	Aug. and Sept. Carpenter.
A Keith	Steamship	56 65 53 95	Aug. and Sept. Carpenter.
J A. Dunbar	Steamship	65 20 91 66	Aug. and Sept. Carpenter.
J Hand	Soo Branch	71 25 50 33	Aug. and Sept. Engineer.
Lemon	Soo Branch	76 48 74 92 97 35 3 74	Aug. and Sept. Engineer.
C. Wagner	Soo Branch	58	Aug. and Sept. Engineer.
Williams	Soo Branch	32 27 86 57	Aug. and Sept. Engineer.
J Lewis	Soo Branch	98 72 1 97 64 25	Aug. and Sept. Engineer.
W A. Wickenden	Soo Branch	52 80 2 96 2 16 7 02 46 00	Aug. and Sept. Fireman.
Aubin	Soo Branch	7 88	Aug. and Sept. Watchman.
J. R. Jones	Soo Branch	4 74 52 74 34 88 23 02 67 54	Aug. and Sept. Hoistman.
J. W. Cleminson	Soo Branch	91 95 98 95	Aug. and Sept. Engineer.
Fred Hulme	Soo Branch	138 85 87 35	Aug. and Sept. Engineer.

Name.	Name	Amount.	
Quinn	Mich. Branch	$892 06 1 70 10 53 39 95 73 47 10 25	Aug. and Sept. Engineer.
H. Thompson	Mich. Branch	4 60 80 00 63 69	Aug. and Sept. Fireman.
Albert Lamb	Mich. Branch	16 23 86 75	Aug. and Sept. Brakeman.
A. J. Donegan	Mich. Branch	109 46 18 45 48 36	Aug. and Sept. Conductor.
R. D. McBride	Mich. Branch	16 79 83 01	Aug. and Sept. Conductor.
Jas. Finlay	Mich. Branch	109 95 59 50	Aug. and Sept. Conductor.
E. D. Edwards	Mich. Branch	61 50	Aug. and Sept. Conductor.
W. I. Yull	Mich. Branch	73 75 69 07	Aug. and Sept. Carpenter, Foreman.
H. Williams	Mich. Branch	36 60 59 67	Aug. and Sept. Conductor.
A. Moss	Sault Ste. Marie	76 75 45 66	Aug. and Sept. Operator.
A. Wilson	Helen Mine	56 23 68 40	Aug. and Sept. Carpenter.
M. Coll	Helen Mine	63 15 36 19	
C. Lindall	Helen Mine	31 69 9 91	Aug. and Sept. Miner.
L. Conway	Soo Ste. Marie	25 38 39 47	Aug. and Sept. Laborer.
W. J. Greenway	Machine Shop	23 57 13 12	Aug. and Sept. Drill hand.
N. Merrian	Foundry	60 89 34 49	Aug. and Sept. Moulder.
G. Gilbert	Pattern Shop	37 69 61 69	Aug. and Sept. Carpenter.
F. Smith	Foundry	71 02 37 96	Aug. and Sept. Moulder.
A. E. Stewart	Office	52 08 74 40	Aug. and Sept. Cf. Clerk.
W. H. Ford	Office	69 50 69 50	Aug. and Sept. Accountant.
R. E. Stone	Office	32 58 49 40	Aug. and Sept. Stenographer.
Thos. Fraser	Machine Shop	107 22 53 95	Aug. and Sept. Foreman.
C. Collin	Machine Shop	71 12	Aug. and Sept. Machinist.
Thos. Tate	Machine Shop	37 45 43 00	Aug. and Sept. Oiler.
W. J. Gratton	Machine Shop	24 28 44 07	Aug. and Sept. Machinist.
C. G. Clement	Machine Shop	83 45 49 95 45 23	Aug. and Sept. Machinist.
W. A. Andrew	Machine Shop	63 05 22 08	Aug. and Sept. Machinist.
F. B. Pratt	Machine Shop	73 37 40 68	Aug. and Sept. Machinist.
W. H. Longstreet	Machine Shop	54 25 33 08	Aug. and Sept. Machinist.
Jno. Warner	Machine Shop	42 15 24 45	Aug. and Sept. Machinist.
M. F. Moss	Machine Shop	32 72 24 14	Aug. and Sept. Machinist.
J. Copeland	Machine Shop	5 71 18 44	Aug. and Sept. Machinist.
N. Boyer	Machine Shop	15 99	Sept. Machinist.
R. R. Byers	Machine Shop	28 53 71 75	Aug. and Sept. Machinist.
J. Tomlinson	Machine Shop	56 25 29 32	Aug. and Sept. Machinist.
E. Ingram	Machine Shop	76 22 40 95	Aug and Sept. Machinist.
A. Axelson	Machine Shop	70 27 43 03	Aug. and Sept. Machinist.
T. H. Johnson	Machine Shop	85 53 48 45	Aug. and Sept. Machinist.
A. Hudson	Machine Shop	50 57 8 86	Aug. and Sept. Machinist.

Name.	Address.	Amount.	How owing.	
W. Axelson	Machine Shop	$18 51 19 50	Aug. and Sept.	Machinist
J. H. McMillan		50 70 5 27 23 78	Aug. and Sept.	Machinist
B. J. O'Connell	Machine Shop	6 69	Aug. and Sept.	Machinist
J. W. Merriatt	Machine Shop	14 48 30 01	Aug. and Sept.	Machinist.
R. S. Ward	Machine Shop	35 60 63 53	Aug. and Sept.	Machinist.
S. Godar	Machine Shop	69 03 35 51	Aug. and Sept.	Machinist.
Ed. Markle	Machine Shop	18 82 28 14	Aug. and Sept.	Machinist.
R. Hill	Machine Shop	98 53 53 43	Aug. and Sept.	Machinist.
F. Bailey	Machine Shop	32 48 22 88	Aug. and Sept.	Machinist.
A. St. Marie	Machine Shop	40 32 75 95	Aug. and Sept.	Machinist.
A. Thompson	Machine Shop	40 95 74 45	Aug. and Sept.	Machinist.
E. Raymond	Machine Shop	27 28 46 07	Aug. and Sept.	Machinist.
W. Murphy	Machine Shop	24 45 42 91	Aug. and Sept.	Machinist.
J. Lachnace	Machine Shop	47 42 24 35	Aug. and Sept.	Machinist.
E. Koch	Machine Shop	43 30 24 30	Aug. and Sept.	Machinist.
S. Allen	Machine Shop	60 36 37 14	Aug. and Sept.	Machinist.
V. Neun	Machine Shop	48 91 24 45	Aug. and Sept.	Machinist.
F. S. Allen	Machine Shop	11 18 14 62	Aug. and Sept.	Machinist.
A. Gillespie	Machine Shop	14 80 25 30	Aug. and Sept.	Machinist.
W. Sweanor	Machine Shop	13 69 18 21	Aug. and Sept.	Machinist.
Jno. McLean	Machine Shop	6 24 14 35	Aug. and Sept.	Machinist.
A. Ellis	Machine Shop	15 00 25 70	Aug. and Sept.	Machinist.
Roy Best	Machine Shop	7 20 10 41	Aug. and Sept.	Machinist.
J. N. Kendall	Foundry	77 50 44 70	Aug. and Sept.	Boiler Maker.
M. Bringlesm	Foundry	25 87 45 00	Aug. and Sept.	Boiler Maker.
H. J. Garland	Foundry	25 95 34 60	Aug. and Sept.	Boiler Maker.
J. M. Kendall	Foundry		Aug. and Sept.	Boiler Maker
W. Rocco	Foundry	27 25 43 42	Aug. and Sept.	Boiler Maker.
R. Lerry	Foundry	29 70 49 45	Aug. and Sept.	Boiler Maker.
C. W. Maddock	Foundry	32 81 57 86	Aug. and Sept.	Boiler Maker.
J. G. Johnston	Foundry	43 25 25 95	Aug. and Sept.	Boiler Maker.
W. Johnson	Foundry	26 38 45 00	Aug. and Sept.	Boiler Maker.
J. N. Neil	Foundry	92 00 52 20 41 80	Aug. and Sept.	Boiler Maker.
A. Neil	Foundry	10 95 18 07	Aug. and Sept.	Boiler Maker.
J. H. Trudel	Foundry	63 46 21 83	Aug. and Sept.	Boiler Maker.
G. W. Lewis	Foundry	69 62 33 31	Aug. and Sept.	Boiler Maker
H. McLeod	Foundry	30 94 59 62	Aug. and Sept.	Boiler Maker.
I. A. Wilds	Foundry	40 82 17 66	Aug. and Sept.	Boiler Maker.
A. Lewis	Foundry	18 19 14 22	Aug. and Sept.	Boiler Maker.
C. H. Coldroy	Foundry	29 33 17 05	Aug. and Sept.	Boiler Maker.
B. J. Rothwell	Sault Ste. Marie	28 99 53 74	Aug. and Sept.	Pattern Maker.

Name.	Address.	Amount.	How owing.
J. McMillan	Sault Ste. Marie	$16 97	Aug. and Sept. Pattern Maker.
		9 90	
M. Garrow	Sau't Ste. Marie	30 90	Aug. and Sept. Pattern Maker.
		19 99	
R. Randy	Sault Ste. Marie	38 20	Aug. and Sept Laborer.
		40 68	
C. Constable	Sault Ste. Marie	23 56	Aug. and Sept. Laborer.
		16 07	
I. Pappacosh	Sault Ste. Marie	24 88	Aug. and Sept. Laborer.
		57 65	
G. Willis	Sault Ste. Marie	34 96	Aug. and Sept. Laborer.
		27 31	
A. Prout	Sault Ste. Marie	24 36	Aug. and Sept. Laborer.
		38 64	
M. Pittman	Sault Ste. Marie	22 18	Aug. and Sept. Laborer.
		41 24	
I. Chris	Sault Ste. Marie	15 90	Aug. and Sept. Laborer.
		19 24	
J. Undown	Sault Ste. Marie	31 15	Aug. and Sept Laborer.
		18 51	
J. Lanton	Sault Ste. Marie	42 32	Aug. and Sept. Laborer.
Patsy Marand	Sault Ste. Marie	18 43	Aug. and Sept. Laborer.
		44 37	
W. McDonald	Sault Ste. Marie	26 82	Aug. and Sept Laborer.
A. Young	Sault Ste. Marie	11 13	Aug. and Sept. Laborer.
		15 10	
J. Hehenin	Sault Ste. Marie	10 08	Aug. and Sept. Laborer.
		59 25	
Geo. Dalley	Sau't Ste. Marie	41 58	Aug. and Sept. Laborer.
		13 32	
H. Neila	Sault Ste. Marie	32 93	Aug. and Sept. Laborer.
W. Thompson	Sau't Ste. Marie	14 87	Aug. and Sept. Laborer.
J. Wahakaski	Helen Mine	37 99	Oct. and Sept. Miner.
		23 37	
Emil Wilson	Helen Mine	24 12	Oct. and Sept. Miner.
		35 76	
V. Tunell	Helen Mine	25 97	Oct. and Sept. Miner.
		47 17	
M. Forbes	Helen Mine	57 44	Oct. and Sept. Miner.
		98 47	
C. Cain	Helen Mine	8 40	Oct. and Sept. Miner.
		105 29	
P. Quirk	Helen Mine	162 08	Oct. and Sept. Miner.
		80 90	
Mrs. G. E. Parkinson	S. Chippewa	58 50	52 at 30. Washwoman.
G. W. Davy	S. Chippewa	33 10	Sept. Foreman.
F. E. Boissoneau	Beaver Camp	6 43	3 at 30. Woodsman.
			13½ at 32.
J. B. Cross	Lake Achigan	85	12 at 50. Woodsman
		3 29	9 at 32.
Jacob Lindoholm	McLellan Cp	92 33	41 at 32. Woodsman.
		13 38	27 at 30.
			6 at 2.25.
H. A. Sydu	W. Shop Ck	34 25	26 at 35. Woodsman.
Thos. Ollie	Wilde	13 05	Aug. and Sept. Woodcutter.
		3 49	
Ed. Pelleteir	E. Whitman	44 49	9 at 28. Woodsman.
		1 19	22 at 32.
		11 11	25 at 30
Autte Penkkita	Wilde	42 08	Aug. and Sept. Woodcutter.
		40 44	
Jas. Paredose	Wilde	6 24	Aug. and Sept. Woodcutter.
		14 38	
Richard Limard	Wilde	39 42	Aug. and Sept. Woodcutter.
Mike Steufers	Wilde	10 11	Aug.
Nik Hill	Wilde	40 15	Aug. and Sept.
Rikkar Torsman	Wilde	17 94	Aug. and Sept. Woodcutter.
		50 89	
Kalls Pukolehla	Wilde	47 33	Aug. and Sept. Woodcutter.
		20 25	
Anton Nurminen	Wilde	32 59	Aug. Woodcutter.
Andrew Barry	Wilde	23 79	Aug. and Sept. Woodcutter.
		25 05	
John Yakela	Wilde	1 68	Aug. and Sept. Woodcutter.
		29 95	
Emil Desaulnois	Wilde	5 00	Aug. and Sept. Woodcutter.
James Gordon	Searchemn	2 12	Aug. and Sept. Sawmill.
		14 98	
Wm. Hunter	Soo	14 65	Aug and Sept. Veneer mill
A. Bernier	Soo	31 48	Aug. and Sept. Sawmill.
		54 76	

Name.	Address.	Amount.	How owing
James T. Brown	Soo	827 38	Aug. and Sept. Sawn H.
		19 62	
Herman Johnston	Soo	13 38	Sept. Ch. Wood.
P. Furlong	Josephine Mine	19 00	Aug. and Sept. Miner.
		19 00	
J. Gravell	Josephine Mine	18 72	Aug. and Sept. Miner.
		16 79	
Geo. Gilbert	Soo	56 87	Aug. and Sept. Reduction Works.
		26 82	
Wm. Hunter	Soo	5 96	Aug. and Sept. Buck Plant.
R. Boocock	Soo	6 09	Sept. Dickland S. S. Line.
G. A. Macdonald	Soo	17 36	Aug. and Sept. Purser.
		12 16	
		77 00	
N. Pullans	Soo	25 59	Aug. and Sept. Stevedore.
		42 24	
L. Pullans	Soo	21 92	Aug. and Sept. Stevedore.
		42 59	
W. Greco	Soo	21 94	Sept. Grinder.
		25 42	
M. Scarfane	Soo	20 71	Sept. Grinder.
G. Wood	Soo	58 70	Aug. and Sept. Foreman.
		28 20	
J. Pelman	Soo	31 50	Sept. Watchman. S. S. Line.
F. Sessanum	Soo	61 82	Aug. and Sept. Laborer.
J. Zellan	Soo	90 28	Aug. and Sept. Stevedore.
A. Hawkins	Soo	13 79	Sept. Brakesman.
J. Cabano	Soo	94 95	Aug. and Sept. Laborer.
M. Giovanni	Soo	64 94	Aug. and Sept. Laborer.
Jno. Youson	Soo	53 10	Aug. and Sept. Laborer.
H. B. Howie	Soo	66 07	Aug. and Sept. Transitman.
A. G. McCormick	Soo	27 88	Aug. and Sept. Stevedore.
G. Lambert	Soo	11 54	Aug. and Sept. Stevedore.
E. A. Lyon	Soo	83 86	Aug. and Sept. Brakesman.
P. McLaren	Soo	22 68	Aug. and Sept. Laborer.
Wm. Johnstone	Goulais River	88 17	Aug. and Sept. Woodsman.
Jno. O'Grady	McLellan's Cp	15 85	Aug. and Sept. Woodsman.
M. Darger	Goulais River	11 90	Aug. and Sept. Woodsman.
James Tobert	Lake Achigan	28 59	Aug. and Sept. Woodsman.
Dan Johnstone	E. Whitman	1 36	Aug. and Sept. Woodsman.
Harry Johnstone	W. Whitman Cp	61	Aug. and Sept. Woodsman.
Dan Johnstone	W. Whitman Cp	11 03	Aug. and Sept. Woodsman.
John Cassan	W. Whitman Cp	11 19	Aug. and Sept. Woodsman.
Trilbere Derochers	W. Whitman Cp	20 09	Aug. and Sept. Woodsman.
David Deroches	W. Whitman Cp	19 54	Aug. and Sept. Woodsman.
Albert Tillan	W. Whitman Cp	18 60	Aug. and Sept. Woodsman.
Peter Deroches	W. Whitman Cp	20 09	Aug. and Sept. Woodsman.
Wm. Carroll	Goulais River	100 58	Aug. and Sept. Woodsman.
J. Morrison	L. Whitman	30 96	Aug. and Sept. Woodsman.
Alex. Sequin	Lake Achigan	6 89	Aug. and Sept. Woodsman.
Daniel Gillis	Goulais River	21 71	Aug. and Sept. Woodsman.
Sam Johns	Lake Achigan	16 12	Aug. and Sept. Woodsman.
C. Lambert	Soo	37 72	Aug. and Sept. Stevedore.
Edwin Willis	Goulais River	12 01	Sept. Woodsman.
Edward Hall	L. Shen. Creek	43 20	Sept. Woodsman.
Edward Jones	L. Shen. Creek	65 24	Sept. Woodsman.
Jos. Mahier	Mid. Shen. Creek	8 46	Sept. Woodsman.
Patrick Collins	Lower Shen. Creek	63 18	Sept. Woodsman.
Owen Collins	Upper Shen. Creek	77 80	Sept. Woodsman.
Jos. Goudreau	Middle Shen. Creek	16 27	Sept. Woodsman.
J. Fortin	Grace Mine	95 59	Sept. Woodcutter.
Geo. Craig	Grace Mine	58 28	Sept. Driller.
L. Gros Jean	Grace Mine	106 35	Sept. Driller.
C. Cypher	Grace Mine	57 28	Sept. Teamster.
D. McMillan	Grace Mine	57 73	Sept. Teamster.
C. Burgess	Grace Mine	112 13	Sept. Blacksmith.
T. Quinlan	Grace Mine	78 03	Sept. Crusherman.
W. Young	Grace Mine	103 71	Sept. Veneerman.
R. Burgess	Grace Mine	68 30	Sept. Teamster.
T. Young	Grace Mine	10 62	Sept. Laborer.
F. Gros Jean	Grace Mine	6 35	Sept. Laborer.
Alex. Frazier	Soo	37 89	Sept. Boom Man
J. Gravelle	Grace Mine	19 96	Sept. Cook.
J. Gallant	Grace Mine	37 73	Sept. Waiter.
T. Smart	Grace Mine	69 90	Sept. Cook.
M. Downey	Grace Mine	32 80	Sept. Driller.
		54 13	
Mose Laporte	Trout Creek	6 11	Sept. Woodsman.
Arthur Loroitto	Trout Creek	8 64	Sept. Woodsman.
Theodore Grandwalter	Trout Creek	1 56	Sept. Woodsman.
Jos. Roy	Trout Creek	7 67	Sept. Woodsman.
Jno. Hattquit	Trout Creek	1 60	Sept. Woodsman.
Simon Trotter	Trout Creek	11 71	Sept. Woodsman.

Name.	Address.	Amount.	How owing.
Richard Marlou	Beaver Camp	$27 72	Sept. Woodsman.
Antoine Laundry	Poplar Lake	8 86	Sept. Woodsman.
Albert Wood	Poplar Lake	10 34	Sept. Woodsman.
W. Spinord	Poplar Lake	8 29	Sept. Woodsman.
Alphonse Garnou	Poplar Lake	8 29	Sept. Woodsman.
J. Roby	Poplar Lake	10 59	Sept. Woodsman.
P. Lavinci	Poplar Lake	9 09	Sept. Woodsman.
Archie Roy	Poplar Lake	9 29	Sept. Woodsman.
Albert Roy	Poplar Lake	10 59	Sept. Woodsman.
Patrick Broche	Poplar Lake	9 59	Sept. Woodsman.
Robt. Johnstone	S. Chippewa	3 71	Sept. Woodsman.
Geo. Roy	U. Goulais	23 42	Sept. Woodsman.
Ford Roy	U. Goulais	22 47	Sept. Woodsman.
Eucloch Turpin	U. Goulais	9 42	Sept. Woodsman.
Edward Lavigne	U. Goulais	14 88	Sept. Woodsman.
Pierre Crateau	U. Goulais	18 14	Sept. Woodsman.
Alfred Turcotte	U. Goulais	10 13	Sept. Woodsman.
Wilson Crateau	U. Goulais	24 88	Sept. Woodsman.
Jos. St. Louis	U. Goulais	18 85	Sept. Woodsman.
Maglin Robert	U. Goulais	11 50	Sept. Woodsman.
Chas. Tessier	L. Shep. Cr	6 82	Sept. Woodsman.
A. Devoid	L. Shep. Cr	5 07	Sept. Woodsman.
David Headly	L. Shep. Cr	39 23	Sept. Woodsman.
H. Reilly	L. Shep. Cr	12 83	Sept. Woodsman.
Felix Proulx	L. Shep. Cr	18 99	Sept. Woodsman.
Wilfred Sirois	L. Shep. Cr.	12 57	Sept. Woodsman.
Alfred Emmanuel	L. Shep. Cr	2 36	Sept. Woodsman.
Harvey Lawson	L. Shep. Cr	1 53	Sept. Woodsman.
Oswald Chairuix	L. Shep. Cr	10 57	Sept. Woodsman.
J. Gauthier	Soo	106 74	Aug. and Sept. Ore dumper.
G. Crawford	Soo	104 30	Aug. and Sept. Michipicoten dock.
D. Herbert	Michipicoten	119 06	Aug. and Sept. Foreman.
L. Ollobog	Soo	69 96	Aug. and Sept. Charcoal d. loader.
W. J. Baldwin	Soo	146 03	Aug. and Sept. Engineer.
E. O. Blanchard	Soo	111 49	Aug. and Sept. Machinist.
J. E. Davies	Soo	75 39	Aug. and Sept. Clerk.
H. Sparkes	Soo	22 28	Sept. Carpenter.
		38 49	
Armos H Armour	Shep. Creek	36 06	Sept. Woodsman.
G. Falerico	Soo	4 54	Aug. Char. pit tiller.
Wm. Jolineau	Soo	24 17	Sept. Carpenter.
R. Renero	Soo	61 73	Sept. and Aug. Barker.
E. Devino	Soo		Sept. and Aug. Screen tender.
T. Richards	Helen Mine	52 61	Sept. and Aug. Miner.
J. Dalton	Helen Mine	29 33	
J. Sarvari	Helen Mine	32 64	Sept. and Aug. Miner.
G. Munday	Helen Mine	91 43	Sept. and Aug. Miner.
C. L. Belyea	Soo	20 35	Sept. and Aug. Waiter.
Romeo Lalonde	L. Shep. Creek	95 14	Sept. and Aug. Reduc'n Wksmotorman
Antione Lecomple	T. Shep. Creek	16 64	Sept. Woodsman.
Leander Rouchon	T. Shep. Creek	20 80	Sept. Woodsman
Joseph Landreville	T. Shep. Creek.	23 26	Sept. Woodsman.
Ed. Levigne	Rock Camp	5 69	Sept. Woodsman.
Lac. Duchesne	Trout Creek	1 95	Sept. Woodsman.
A. McComb	Pine Camp	5 00	Sept. Woodsman.
Aurel Paredesi	Lake Achigan	7 63	Sept. Woodsman.
Jos. Aubin	L. Whitman	7 28	Sept. Woodsman.
Paul Labourrier	L. Achigan	20 00	Sept. Woodsman.
Xavier Descamps	L. Achigan	11 71	Sept. Woodsman.
Paul Loirrier	Pine Camp	37 30	Sept. Woodsman.
Paul Ganthier	Pine Camp	10 55	Sept. Woodsman.
Alcide Coutrere	Pine Camp	66 06	Sept. Woodsman.
Frank King	Beaver	53 61	Sept. Woodsman.
A. Morin	Pine Camp	15 00	Sept. Woodsman.
Jos Gondereau	Pine Camp	27 45	Sept. Woodsman.
Jos. Edwards	L. Achigan	10 50	Sept. Woodsman.
Frank McCauley	Goulais R	30 63	Sept. Woodsman.
Ronald Clairmont	Goulais R	17 30	Sept. Woodsman.
		50	Sept. Woodsman.
Jno. Smith	Goulais R	2 95	Sept. Woodsman.
Chas. Lightfoot	Goulais R	16 98	Sept. Woodsman.
Fred Bellow	Goulais R	15 09	Sept. Woodsman.
Fred Wyatt	N. Whitman	16 49	Sept. Woodsman.
Z. Reindeau	Shep. Ck	10 00	Sept. Woodsman.
Jos. Boyer	Goulais River	3 00	Sept. Woodsman.
Theodore Dohl	N. Whitman	14 46	Sept. Woodsman.
Thos. Kerr	N. Whitman	16 14	Sept. Woodsman.
Chas. Cummings	N. Whitman	8 57	Sept. Woodsman.
Jno. Chaney	Mid Shep. Creek	11 57	Sept. Woodsman.
W. M. Grand	Goulais R	25 02	Sept. Woodsman.
		13 38	Sept. Woodsman.
D. Ommelle	U. Shep. Camp	14 46	Sept. Woodsman.
Henri Charlebois	U. Shep. Camp	15 68	Sept. Woodsman.
		7 84	Sept. Woodsman.

Name.	Address.	Amount	How owing
Owen Legrais	U. Shep. Camp	$16 38	Sept. Woodsman
D. Menard	U. Shep. Camp	17 16	Sept. Woodsman
Amos Charlefoux	U. Shep. Camp	26 87	Sept. Woodsman
Antione Mallette	U. Shep. Camp	18 63	Sept. Woodsman
A. Tomasoni	U. Shep. Camp	30 07	Sept. Woodsman
P. J. Larocque	Pine Creek	18 86	Sept. Woodsman
Geo. Pilon	U. Shep. Creek	23 76	Sept. Woodsman
Joe. McAyven	U. Shep. Creek	19 00	Sept. Woodsman
Jos. Robertson	Mid. Shep. Cr	12 96	Sept. Woodsman
Matt Ollila	Mid. Shep. Cr	17 23	Sept. Char. woodman.
Valentine Reumauke	Mid. Shep. Cr	11 96	Sept. Char. woodman.
Frank Yerula	Mid. Shep. Cr	12 09	Sept. Char. Woodsman.
V. Wyllemack	Mid. Shep. Cr	27 65	Sept. Char. Woodsman.
John Kallio	Mid. Shep. Cr	19 25	Sept. Char. Woodsman.
Kallio Jokiner	Mid. Shep. Cr	15 80	Sept. Char. Woodsman.
Jno. Korreslo	Mid. Shep. Cr	22 83	Sept. Char. Woodsman.
Victor Lamme	Mid. Shep. Cr	26 35	Sept. Char. Woodsman.
Akos. Kospela	Mid. Shep. Cr	35 96	Sept. Char. Woodsman.
Rustie Kumari	Mid. Shep. Cr	19 48	Sept. Char. Woodsman.
R. Warmi	Mid. Shep. Cr	30 17	Sept. Char. Woodsman.
Jno. Walkkila	Mid. Shep. Cr	31 80	Sept. Char. Woodsman.
W. Uremmie	Mid. Shep. Cr	33 05	Sept. Char. Woodsman.
Jno. Parrvaren	Mid. Shep. Cr	70 64	Sept. Char. Woodsman.
Jno. Wertoven	Mid. Shep. Cr	45 70	Sept. Char. Woodsman.
Victor Solide	Mid. Shep. Cr	33 40	Aug. and Sept. Char. Woodsman.
Everett Hepola	M. Shep. Cr	48 28	Aug. and Sept. Char. Woodsman.
Ark. Kela	M. Shep. Cr	8 61	Aug. and Sept. Char. Woodsman.
Henry Ollikainen	M. Shep. Cr	9 68	Aug. and Sept. Char. Woodsman.
Victor Halumen	M. Shep. Cr	59 72	Aug. and Sept. Char. Woodsman.
Wm. Smith	M. Shep. Cr	38 40	
C. Collings	Grace Mine	33 23 20 30	Aug. and Sept. Miner.
W. E. McLachlan	Pine Creek	9 20	Sept. Woodsman.
Chas. Dixon	Soo	23 78	Sept. Veneer Mill.
Geo. Daly	Rock Camp	1 84	Sept. Woodsman.
G. Manzo	Rock Camp	69 50	Sept. Wood Chopper.
F. Manzo	Rock Camp	69 59	Sept. Wood Chopper.
G. Porco	Rock Camp	69 10	Sept. Wood Chopper.
Sam. Bonnefac	Rock Camp	70 24	Sept. Wood Chopper.
T. Mandogna	Rock Camp	70 24	Sept. Wood Chopper.
T. Freganza	Rock Camp	59 31	Sept. Wood Chopper.
Aug. Bevenigh	Rock Camp	60 69	Sept. Wood Chopper.
G. Fallarico	Rock Camp	28 59	Sept. Wood Chopper.
Emil Macki	Rock Camp	68 44	Sept. Woodsman.
John Kolamala	Rock Camp	9 87	Sept. Woodsman.
Sam Rinla	Rock Camp	26 99	Sept. Woodsman.
Frank Nevala	Rock Camp	77 22	Sept. Woodsman.
Robert Strong	Rock Camp	35 28	Sept. Woodsman.
Otto Vestonew	Rock Camp	32 03	Sept. Woodsman.
John Ralrmaul	Rock Camp	25 69	Sept. Woodsman.
Emil Macki	Rock Camp	34 15	Sept. Woodsman.
Isaac Yoki	Rock Camp	29 71	Sept. Woodsman.
Matt Pananen	Rock Camp	3 84 22 51	Aug. and Sept. Woodsman.
Emil Sura	Rock Camp	27 05 18 61	Aug. and Sept. Woodsman.
Victor Selitanen	Rock Camp	12 70 9 60	Aug. and Sept. Woodsman.
Neetor Tomia	Rock Camp	23 11 15 97	Aug. and Sept. Woodsman.
Everell Yullinga	Rock Camp	18 53 6 90	Aug. and Sept. Woodsman.
Matt Lalede	Rock Camp	23 11 15 67	Aug. and Sept. Woodsman.
Carl Lehtmen	Rock Camp	9 06 9 57	Aug. and Sept. Woodsman.
Frans. Yullinga	Rock Camp	18 58 8 25	Aug. and Sept. Woodsman.
Oskia Panènen	Rock Camp	27 80 13 38	Aug. and Sept. Woodsman.
Matt Taekkana	Rock Camp	18 10 35 28	Aug. and Sept. Woodsman.
Nester Torkkenar	Rock Camp	23 65 43 38	Aug. and Sept. Woodsman.
Karl Masalin	Rock Camp	9 02	Aug. and Sept. Woodsman.
John Sale	Rock Camp	9 02	Aug. and Sept. Woodsman.
Matt Lame	Rock Camp	1 11	Sept. Goulais Saw Mill.
Robert Watt	Rock Camp	28 39	Sept. Stenographer.
Ethel Ross	Soo	30 97	Sept. Stenographer.
F. Head	Soo	36 39	Oct. Clerk.
E. J. Boag	Soo		

Name.	Address.	Amount.	How owing.
Frank Reid	Soo	$10 64	Oct. Office Boy.
W. Stuart	Soo	22 26	Oct. Stenographer.
R. A. Boston	Soo	22 58	Oct. Accountant.
E. F. Sayers	Soo	31 94	Oct. Stenographer.
John Maclellan	Soo	51 81	Oct. Stenographer.
George Will	Soo	4 50	Oct. Brick Plant Laborer.
J. Sandeson	Helen mine	21 26	Sept. Engineer.
G. Corbo	Helen mine	93 16	Aug. and Sept. Miner.
A. Cerata	Soo	40 25	Aug. Char. Dept. Loader.
F. Edwards	Soo	36 48	Oct. Watchman.
J. Shouldice	Soo	33 64	Oct. Watchman.
William Thomas	Soo	34 62	Oct. Pumpman.
John Stone	Soo	48 42	Oct. Watchman.
Russell Day	Soo	1 25	Oct. Clerk.
C. H. Phyndress	Soo	6 29	Oct. Carpenter.
E. Standhope	Soo	45 60	Oct. Pumpman.
Thomas Jones	Soo	27 42	Oct. Watchman.
P. Rocene	Soo	9 00	Oct. Pipefitter.
G. Irsdale	Soo	4 12	Oct. Millwright.
[illegible] McTavish	Soo	15 52	Sept. Steamship Dept., R. Edwards.
Tony Cappell	Soo	5 73	Sept. Ry. Dept., Laborer.
L. Bandalon	Soo	2 96	Sept. Ry. Dept., Laborer.
Tony Monsty	Soo	22 23	Sept. Ry. Dept., Laborer.
P. Delucca	Soo	55 98	Sept. Ry. Dept., Laborer.
Liboria Robert	Soo	10 61	Sept. Ry. Dept., Laborer.
W. Forbes	Soo	10 61	Sept. S. S. Minnie M., Waiter.
Martin Cummings	Soo	15 58	Sept. Ry. Dept., Laborer.
James Morris	Soo	39 53	Sept. Blacksmith.
		21 16	
Thomas Lowirs	Pine Camp	3 90	Sept. Woodsman.
Hercule Koule	T. Shepherd	11 53	Sept. Woodsman.
Frank Racquet	T. Shepherd	21 30	Sept. Woodsman.
Honore Dorowith	T. Shepherd	15 62	Sept. Woodsman.
Thomas Mongeon	T. Shepherd	15 85	Sept. Woodsman.
A. Quinn	Pine Camp	2 44	Sept. Woodsman
K. Trembly	Soo	29 70	Sept. Soo Saw Mill.
J. Demar	Bruce Mine	133 00	Aug. and Sept. Machinist.
George Verette	Lake Achigan	5 69	Aug. and Sept. Woodsman.
E. Perras	Pine Camp	7 82	Aug. and Sept. Woodsman.
A. Devoy	L. Whitman	4 62	Aug. and Sept. Woodsman.
J. Watson	L. Whitman	28 68	Aug. and Sept. Woodsman.
N. Desarreneer	S. Chippewa	21 03	Aug. and Sept. Woodsman.
P. M. Borleau	Beck's Camp	5 00	Aug. and Sept. Woodsman.
Ernest Courvil'e	L. Shep Creek	40 51	Aug. and Sept. Woodsman.
Fred Bretton	L. Shep Creek	54 03	Aug. and Sept. Woodsman.
D. Bretton	L. Shep Creek	48 76	Aug. and Sept. Woodsman.
Arthur Chareau	L. Shep Creek	27 91	Aug. and Sept. Woodsman.
Wm. Borleau	S. Whitman	35 59	Aug. and Sept. Woodsman.
Emile Free	Lower Whitman	13 35	Aug. and Sept. Woodsman.
Jas. Ross	Soo	7 14	Aug. and Sept. Car shop Watchman.
J. W. Little	Soo	10 26	Beaver C. Woodsman.
Jos. Mayer	S. Chippewa	20 57	Beaver C. Woodsman.
Allan McWatters	T. Shepherd Camp	21 10	Beaver C. Woodsman.
A. Parisen	S. Chippewa	10 00	Beaver C. Woodsman.
A. Tompson	L. Whitman	24 98	Beaver C. Woodsman.
Wm. Johnston	Goulais R.	8 87	Beaver C. Woodsman.
Antione Paristen	S. Chippewa	24 08	Beaver C. Woodsman.
Robt. Murphy	Poplar Lake	13	Beaver C. Woodsman.
		24 65	Beaver C. Woodsman.
Thos. Beloin	Rock Camp	16 09	Beaver C. Woodsman.
		1 79	Beaver C. Woodsman.
Stephen Cullen	S. Chippewa	7 65	Beaver C. Woodsman.
John Cullen	S. Chippewa	37 38	Beaver C. Woodsman.
Jos. Germix	Mile 65 Camp	24 71	Beaver C. Woodsman.
Albert Laughren	Poplar Lake	05	Beaver C. Woodsman.
		14 47	Beaver C. Woodsman.
Percy Maxwell	L. Achigan	17 08	Beaver C. Woodsman.
John Bell	Goulais River	16 59	Beaver C. Woodsman.
Allen Murphy	Mile 65	17 89	Beaver C. Woodsman.
P. J. Murphy	Poplar Lake	37 49	Beaver C. Woodsman.
Robt. Wilkins	L. Whitman	23 85	Beaver C. Woodsman.
Godfrey Guertin	Mile 65	2 22	Beaver C. Woodsman.
W. J. Moran	S. Chippewa	3 61	Beaver C. Woodsman.
Jos. Joyce	Mile 65	24 96	Beaver C. Woodsman.
Chas. Pillon	S. Chippewa	26 08	Beaver C. Woodsman.
Wm. McGuire	S. Chippewa	16 51	Beaver C. Woodsman.
Thos. Galesworthy	S. Chippewa	4 29	Beaver C. Woodsman.
Richard Goldsmith	S. Chippewa	4 19	Woodsman.
J. B. Soniere	Soo	22 50	Oct. Sealer.
Horace Soniere	Soo	15 84	Oct. Timekeeper.
H. B. Sanders	Soo	20 49	Oct. Stationery Apr.
F. Maidment	Soo	24 30	Oct. Carshop Watchman.
Wm. Barrie	Soo	18 46	Oct. Achigan Caretaker.

Name.	Address	Amount.	How owing.
J. H. Cook	S'so	$75 00	Oct. Char. Dept. Foreman.
Jno. Shea	S'so	78 16	Oct. W. Bose Caretaker.
W. J. Malone	S'so	21 29	Oct. Stenographer.
M. Dyson	S'so	30 27	Oct. Stenographer.
G. P. Wilson	S'so	6 92	Oct. Char. Dept. Cook.
Thos. Bennet	S'so	36 10	Oct. Goulais Mill Watchman.
Geo. Marr	S'so	42 75	Oct. Millwright.
D. Robertson	S'so	32 87	Oct. Constable.
Arch. McGuire	S'so	6 28	Oct. L. Achigan Caretaker
Roy McPhee	S'so	26 92	Oct. Scaler.
J. G. Klelmann	S'so	15 00	Oct. Veneer Mill.
A. S. Huckson	S'so	37 50	Oct. Scaler.
Wallace Marr	S'so	12 60	Oct. Goulais M. Laborer.
William Marr	S'so	10 50	Oct. Goulais M. Laborer.
R. E. Hickey	S'so	5 18	Oct. Gaudette Camp Caretaker.
W Mil's	S'so	40 25	Oct. Carshop Foreman.
C. H. Connir	S'so	35 10	Oct Watchman.
Jas. Ross	S'so	2 20	Oct. Watchman.
Jas. Blumey	S. Chippewa	2 72	Oct. Woodsman.
Hugh Durkin	Beaver Camp	16 03	Oct. Woodsman.
James Marshall	S. Chippewa	42	Oct. Woodsman.
Hugh McGahen	L. Achigan	45 02	Oct. Woodsman.
Thos. Timmory	L. Achigan	9 39	Oct. Woodsman.
Jos. Robillard	Shepherd	16 62	Oct. Woodsman.
P. Campbell	Shepherd	18 82	Oct. Woodsman.
Wm. Commodore	Goulais River	13 38	Oct. Woodsman.
		33 55	Oct. Woodsman.
Meddu Brasscan	N. Whitman	18 73	Oct. Woodsman.
Ben Lawlor	N. Whitman	41 17	Oct. Woodsman.
Mark Flood	S. Chippewa	16 99	Oct. Woodsman.
Alex. Fraser	Beaver Camp	8 92	Oct. Woodsman.
John McGregor	Beaver Camp	9 15	Oct. Woodsman.
Fred Ominney	Beaver Camp	14 46	Oct. Woodsman.
Jas. McIlroy	Beaver Camp	30 21	Oct. Woodsman.
John Duhoy	Beaver Camp	23 39	Oct. Woodsman.
Wm. Fraser	Beaver Camp	21 16	Oct. Woodsman.
Harry Marshall	Beaver Camp	12 98	Oct. Woodsman.
John Mahar	Beaver Camp	17 88	Oct. Woodsman.
Chas. Capnell	Rock Camp	5 59	Oct. Woodsman.
		13 11	Oct. Woodsman.
Chas. Capnell	Trout Creek Co	33 73	Oct. Woodsman.
Louis Herbert	Beaver Camp	22 91	Oct. Woodsman.
Chas. Young	S. Chippewa	91	Oct. Woodsman.
Angus Chine	Chippewa	25 30	Oct. Woodsman.
Thos. James	Lower Shep Creek	27 11	Oct. Woodsman.
W. H. York	N. Whitman	30 94	Oct. Woodsman.
Mrs. A. Stuart	Up. Goulais	45 05	Oct. Cook.
Louis Goyette	Up. Goulais	53 35	Oct. Char. W Operator. Choreman.
T. H. Michael	Up. Goulais	35 39	Oct. Teamster.
James Williams	Up. Goulais	6 69	Oct. Loader.
C. G. Perry and Ed Munroe	Up. Goulais	35 79	Oct. Teamster.
Wm. Commodore	Up. Goulais	2 34	Oct. Wood Chopper.
C. E. Osborne	Up. Goulais	44 76	Oct. Wood Chopper.
Frank Turney	Up. Goulais	46 05	Oct. Pulp Wood Booms.
Jos. Poulin	Up. Goulais	21 25	Oct Woodsman.
Desair Amond	Up. Goulais	30 70	Oct. Woodsman.
Jno. Sanfacon	Up. Goulais	22 64	Oct. Woodsman.
Wm Martel	Up. Goulais	10 02	Oct. Woodsman.
Louis Carifield	Up. Goulais	19 68	Oct Woodsman.
D Lalonde	Up. Goulais	5 24	Oct. Woodsman.
		27 29	Oct. Woodsman.
B Kister	Sault Ste. Marie	9 17	Oct. Waitress.
		25 00	
		18 00	
Anna Helen	Sault Ste. Marie	6 60	Oct. Waitress.
I Kelly	Sault Ste. Marie	15 00	Oct. Waitress.
		7 00	
		59 50	
C F Littlewood	Sault Ste. Marie	8 94	Aug. and Sept. Police.
Thos. Maidment	Sault Ste. Marie	44 70	Aug. and Sept. Car Shops.
		8 94	
M. E. Marchand	Sault Ste. Marie	76 00	Aug. and Sept. Car Shops.
Jas. Stewart	Sault Ste. Marie	32 00	Aug. and Sept. Car Shops.
John Stewart	Sault Ste. Marie	43 25	Aug. and Sept. Car Shops.
		51 50	
Robert Wilson	Sault Ste. Marie	27 72	Aug. and Sept. Car Shops.
		18 00	
McCormick	Sault Ste. Marie	27 22	Aug. and Sept. Car Shops.

Name.	Address.	Amount.	How owing.
J. R. Mackley	Sault Ste. Marie	$23 87	Aug. and Sept. Car Shops.
		43 95	
		36 13	
Alex. Crawford	Sault Ste. Marie	45 93	Aug. and Sept. Car Shops.
		35 35	
John Schoff	Sault Ste. Marie	22 05	Aug. and Sept. Car Shops.
		124 50	
G. F. Daniels	Sault Ste. Marie	124 50	Aug. and Sept. Car Shops.
		24 76	
J. R. Tomlinson	Sault Ste. Marie	5 71	Aug. and Sept. Car Shops.
		39 44	
		67 50	
John Wolotko	Sault Ste. Marie	7 14	Aug. and Sept. Car Shops.
		49 90	
		7 20	
R. I. Hazzard	Sault Ste. Marie	61 50	Aug. and Sept. Car Shops.
		29 41	
		6 92	
Fred Lalond	Sault Ste. Marie	149 50	Aug. and Sept. Car Shops.
E. Hacking	Sault Ste. Marie	149 50	Aug. and Sept. Car Shops.
Ralph Claude	Sault Ste. Marie	8 65	Aug. and Sept. Car Shops.
Chas. Gates	Sault Ste. Marie	50 77	Aug. and Sept. Car Shops.
		22 49	
Wm. Evans	Sault Ste. Marie	23 69	Aug. and Sept. Car Shops.
John Anderson	North Whitman	17 67	11 days at 50. Blacksmith.
		43 25	
		72 65	
Wm. Mills	Sault Ste. Marie	17 75	Aug. and Sept. Car Shops.
		109 50	Aug. and Sept. Woods.
J. F. Inglee	Sault Ste. Marie	109 50	Aug and Sept. Gen. Foreman.
		5 00	
		5 00	
		5 00	
		3 00	
		20 00	
M. Martin	S. Ship Ck	167 49	131 at 70. Woods Foreman.
		107 83	
H. Dennison	Sault Ste. Marie	107 83	Asst. Supt.
		13 84	67 at 75.
Wm. Conklin	Beaver Cp	120 06	11 at 35. Woods Foreman.
Archie McGuire	Lake Achigan	205 95	78 at 70. Woods Foreman.
Mrs. Chris.E.Boissonea	Beaver Cp	33 23	27 at 32. Wash woman.
	M. Goulais Cp	46 21	27 at 60.
Wm. McCormick	M. Shen Ck	22 88	10 at 60. Scaler.
J. Madon	L. Whitman	17 27	17 at 32. Woodsman.
E. Lapointe	Upper Ship Cp	21 80	32 at 32. Woodsman.
Wm. Clargo	U. Goulais	51 19	92 at 32. Woodsman.
		44 00	
Walton C. Reid	E. Whitman	7 64	46 at 32. Woodsman.
		11 00	3 at 2.25.
F. Cushing	U. Goulais	32 75	86 at 32. Woodsman.
Jas. Benson	N. Whitman	13 36	57 at 28. Woodsman.
W. J. Reid	U. Goulais	34 28	32 at 30. Woodsman.
J. C. Wilson	U. Goulais	116 72	119 at 1.00. Fire Ranger.
R. E. Hickey	U. Goulais	18 25	15 at 35. Clerk.
		6 00	
Jas. McArthur	E. Whitman	46 22	39 at 100. Fireman
Albert Hauralty	E. Whitman	26 66	97 at 30. Woodsman.
A. Glanville	Poplar Lake	16 76	15 at 30. Woodsman.
	Achigan	2 00	27 at 35. Clerk.
		2 00	
		33 56	
Jno. J. Stapleton	Beaver Cp	86 57	66 at 35. Clerk.
James Lycett	Sault Ste. Marie	22 49	Sept. Police.
		37 95	
John Parish	Sault Ste. Marie	62 75	Aug. and Sept. Car Shops.
		6 40	
		15 00	
Georgina Kelly	Sault Ste. Marie	7 00	Aug. and Sept. Tagona Inn.
		6 40	
E. Woodworth	Sault Ste. Marie	16 00	Aug. and Sept. Tagona Inn.
		6 50	
Clara Jenkinson	Sault Ste. Marie	15 00	Aug. and Sept. Tagona Inn.
		14 00	
Eda Mather	Sault Ste. Marie	5 13	Aug. and Sept. Tagona Inn.
		5 13	
G. Leates	Ste. Marie	14 00	Aug. and Sept. Tagona Inn.
		10 00	
Wm. Miskimins	Sault Ste. Marie	14 19	Aug. and Sept. Tagona Inn.
H. R. Sandert	Sault Ste. Marie	74 50	Aug. and Sept. Stationery.
Isaac Crowley	Sault Ste. Marie	56 25	Aug. and Sept. Stores.
		5 83	

Name.	Address	Amount.	How owing.
J. G. Allen	Sault Ste. Marie	$24 50 25 23	Aug. and Sept. Stationery
E. M. Willis	Sault Ste. Marie	34 50 38 07 3 71	Aug. and Sept.
Chas. Rose	Sault Ste. Marie	62 00 2 06	Aug. and Sept. Car Shops.
Stanley Gratton	Sault Ste. Marie	1 23	Aug. and Sept. Goulais Mills
J. H. Mathewson	Sault Ste. Marie	19 50 13 38	Aug. and Sept. Stores.
A. Nadon	Sault Ste. Marie	29 07 36 14	Aug. and Sept. Conductor.
Jas. Larrivee	Soo Branch	12 10 31 72 80 10	Aug. and Sept. Track Foreman
R. Montgomery	Soo Branch	19 22	Aug. and Sept. Hoistman.
Pat Desmond	Mich. Br	1 98 57 28 13 29 4 74 1 97	Aug. and Sept. Foreman
R. Shepherd	Soo Br	2 18	Aug. and Sept. Eng. and Fireman.
C. Kyle	Ste. Br	144 24 149 50	Aug. and Sept. Master Mechanic.
W. Dillon	Ste. Br	52 60 9 98	Aug. and Sept. Road Foreman.
M. B. Porter	Ste. Br	12 18 24 50 24 50	Aug. and Sept. Stenographer.
W. G. Mitchell	Ste. Br	59 50 59 50	Aug. and Sept. Wharfinger.
W. Tennison	Ste. Br	4 95 30 11	Aug. and Sept. Laborer.
T. I. King	Ste. Br	54 50 54 50	Aug. and Sept. Wharfinger.
W. M. Moyle	Ste. Br	49 50 23 05	Aug. and Sept. Agent.
P. Robinson	Ste. Br	94 50 94 50	Aug. and Sept. Dispatcher.
G. W. Augus	Ste. Br	59 50 59 50	Aug. and Sept. Agent.
A. J. McIntyre	Ste. Br	44 50 44 50	Aug. and Sept. Clerk.
J. J. Cathers	Ste. Br	1 50 42 83	Aug. and Sept. Operator.
H. P. Mills	Ste. Br	24 19 12 48 31 99	Aug. and Sept. Operator.
J. Pearson	Ste. Br	9 00 33 32 20 23	Aug. and Sept. Brakeman.
L. B. Shank	Ste. Br	46 59 29 85	Aug. and Sept. Brakeman.
J. A. McColl	Ste. Br	59 50 59 50	Aug. and Sept. Clerk.
D. Robertson	Ste. Br	41 30 71 00	Aug. and Sept. Hoistman.
W. Gratton	Sault Ste. Marie	42 00	Aug. and Sept. Cleaning St'n.
W. Taylor	Sault Ste. Marie	19 14	Aug. and Sept. Operator.
F. S. Allen	Sault Ste. Marie	10 52 7 42	Aug. and Sept Hoistman.
C. L. Vaughan	Sau't Ste. Marie	3 00 109 50 109 50	Aug. and Sept. Gen. Y. M.
John McLeod	Sault Ste. Marie	60 25 96 90	Aug. and Sept. Conductor.
E. P. Johnson	Sault Ste. Marie	14 17 99 50 25 00 56 32	Aug. and Sept. Engr M. of W.
A. McLean	Sault Ste. Marie	38 82 69 90 3 98	Aug. and Sept. Stevedore.
C. Griswold	Sarlt Ste. Marie	44 47 33 57	Aug. and Sept. Stevedore.
T. P. Burns	Sault Ste. Marie	49 50 49 50	Aug. and Sept. Timekeeper.
N. Fulcher	Sault Ste. Marie	95 24 95 82	Aug. and Sept. Trainman.
E. Bradley	Sault Ste. Marie	25 35 53 50 10 96 19 06	Aug. and Sept. Trainman.

Name.	Address.	Amount.	How owing.	
E. McKinley	Sault Ste. Marie	$ 5 96 42 97 2 00 64 85 28 97	Aug. and Sept.	Trainman.
M. J. Twohey	Sault Ste. Marie	8 94	Aug. and Sept.	Trainman.
Otto Ruckle	Sault Ste. Marie	14 30	Aug. and Sept.	Labor.
J. R. Errington	Sault Ste. Marie	1 00 63 70 58 20	Aug. and Sept.	Trainman.
W. Lyell	Sault Ste. Marie	14 50 10 08	Aug. and Sept.	Call Boy.
W. Seblock	Sault Ste. Marie	71 62 74 25	Aug. and Sept.	Fitter.
J. Dominico	Sault Ste. Marie	21 30	Aug. and Sept.	Labor.
I. McArthur	Sault Ste. Marie	26 11 49 94	Aug. and Sept.	Carpenter.
R. J. Young	Sault Ste. Marie	15 84	Aug. and Sept.	Fire Ranger.
G. Thomas	Sault Ste. Marie	4 69 27 12 50 34	Aug. and Sept.	Carpenter.
J. Cranston	Sault Ste. Marie	2 96 22 32	Aug. and Sept.	Foreman.
A. Dominico	Sault Ste. Marie	50 70 30 27	Aug. and Sept.	Laborer.
John Sharpe	Sault Ste. Marie	4 94 27 12	Aug. and Sept.	Foreman.
D. Quesnell	Sault Ste. Marie	23 36	Aug. and Sept.	Foreman.
Geo. Gillespie	Sault Ste. Marie	4 31 2 24 22 14 33 70 5 92	Aug. and Sept.	Fireman.
Joseph Mason	Sault Ste. Marie	12 30 29 93 27 28 49 97 66 22	Aug. and Sept	Trainman.
Thos. Mills	Sault Ste. Marie	61 10 48 80	Aug. and Sept.	Hoistman.
P. Frederick		15 04 30 52	Aug. and Sept.	Labor.
G. Labratour	Sault Ste. Marie	9 46 31 80 22 44	Aug. and Sept.	Labor.
Mick Willaudre	Sault Ste. Marie	19 39	Aug. and Sept.	Labor.
Frank Joney	Sault Ste. Marie	21 20 12 16	Aug. and Sept.	Labor.
Jimmy Salfe	Sault Ste. Marie	15 25 14 07	Aug. and Sept.	Labor.
B. Cher	Sault Ste. Marie	52 45 28 87	Aug. and Sept.	Labor.
R. Agastina	Sault Ste. Marie	20 62 49 70	Aug. and Sept.	Labor.
Mike Gallo	Sault Ste. Marie	39 20 20 14	Aug. and Sept.	Labor.
G. Murphy	Sault Ste. Marie	5 17 22 44	Aug. and Sept.	Labor.
Chas. Sacco	Sault Ste. Marie	4 09	Aug. and Sept.	Labor.
Tony Kaltch	Sault Ste. Marie	14 95	Aug. and Sept.	Labor.
I. Colia	Sault Ste. Marie	32 19 32 34	Aug. and Sept.	Labor.
Angelo Carouse	Sault Ste. Marie	22 44 21 32	Aug. and Sept.	Laborer.
P. Ross	Sault Ste. Marie	51 87 30 27	Aug. and Sept.	Laborer.
Joe Sarlo	Sault Ste. Marie	35 39 23 68	Aug. and Sept.	Laborer.
Jim Mastsank	Sault Ste. Marie	38 75 22 44	Aug. and Sept.	Laborer.
F. Orsano	Sault Ste. Marie	20 42 11 57	Aug. and Sept.	Laborer.
C. Frollia	Sault Ste. Marie	15 04	Aug. and Sept.	Laborer.
P. Pappelino	Sault Ste. Marie	46 27 23 68	Aug. and Sept.	Laborer.
Rossis Dayo	Sault Ste. Marie	8 88	Aug. and Sept.	Laborer.
Mark Dellabi	Sault Ste. Marie	20 12	Aug. and Sept.	Laborer.
J. Jack	Sault Ste. Marie	10 75 23 68	Aug. and Sept.	Laborer.
R. Palinoto	Sault Ste. Marie	22 44 14 12	Aug. and Sept.	Laborer.
Pasq. Spe son	Sault Ste. Marie	33 35 23 68	Aug. and Sept.	Laborer.

Name	Address	Amount	How owing
W. Dew	Sault Ste. Marie	$19 82	Aug. and Sept. Laborer.
Jav. McCumber	Sault Ste. Mari	15 45	Aug. and Sept. Laborer.
		31 77	
Frank Vielta	Sault Ste. Marie	11 42	Aug. and Sept. Laborer.
Jim Jomma	Sault Ste. Marie	16 35	Aug. and Sept. Laborer.
G. Valinota	Sault Ste. Marie	21 92	Aug. and Sept. Laborer.
		38 85	
W. Deith	Sault Ste. Marie	5 71	Aug. and Sept. Laborer.
F. Gimaro	Sault Ste. Marie	34 41	Aug. and Sept. Laborer.
A. Guzzo	Sault Ste. Marie	52 15	Aug. and Sept. Laborer.
		27 11	
Is Pasquale	Sault Ste. Marie	3 26	Aug. and Sept. Laborer.
		31 07	Aug. and Sept. Laborer.
R. Laguino	Sault Ste. Marie	49 62	Aug. and Sept. Laborer.
		30 27	Aug. and Sept. Laborer.
Leonard Lavernge	L. S. Ck. Cp	42 84	53 at 32 and 8 at 2.25, Woodsman. paid on Saturday.
Baptiste Rozon	L. S. Ck. Cp	35 00	17 at 30, 39 at 32, 8 at 1 25.
		37 36	
Geo. Lamond	L. S. Ck. Cp	51 58	38½ at 30, 8 at 2.00, Teamster.
Gibert Hum	L. S. Ck. Cp	48 15	50 at 32, 7 at 2.25 and order 1.00. Wooodsman.
Ed. Gaisson	L. S. Ck. Cp	21 38	31 at 30 and 6 at 1.75, Teamster.
Mosses Dupont	Lower Whitman Cp	20 72	39 at 30.
Alpio Grunier	Pine Cp L. S. Ck. Cp Rock Cp	57 05	15 at 30 8 at 30, 27½ at 30, 7 at 1 75. Woodsman.
Adelaide Dansh	L. S. Ck. Cp	39 64	
2 Riendenu	L. S. Ck. Cp	51 24	31 at 30, 8 at 2.00. Woodman.
Andrew Draus	Sawmill	95 16	1 at 30, 42 at 32 and 3 at 1.75. W'm'n.
Matt. Griffith	Steamship	27 99	Aug. and Sept. Fireman.
		51 16	Aug. and Sept. Mate.
P. Wickenden	Steamship	10 99	Aug. and Sept Pantry.
		9 05	
A. Halford	Steamship	30 50	Aug. and Sept. Steward.
		16 66	
Geo. Smith	Steamship	56 32	Aug. and Sept. Captain.
		102 83	
L. Dell	Steamship	35 66	Aug. and Sept. Wheelsman.
		19 49	
H. Wickenden	Steamship	61 50	Aug and Sept. Chef.
		33 66	
I. Horgon	Steamship	50 66	Aug. and Sept. Engineer.
		92 50	
Thos. Dougan	Searchmonk	121 50	Aug. and Sept. Supt. of Saw Mill.
		124 50	
T. O. Elliott		.....	
Richard Benson	M. Ship Ck	17 76	3 at 28, 12 at 30, 5½ at 2.25. W'dsm'n.
S. A. Mullen	M. Ship Ck	44 84	60 at 65. Woods Foreman.
Geo. Wilton	Str. Chippewa	103 60	93 at 75. Woods Foreman.
A. W. Playfair	McLellan's	27 30	11 at 65.
		20 99	96 at 75. Clerk.
A. M. Chanon	L. Whitman	237 10	41½ at 30. Woodsman.
		20 00	
		20 50	
John Brown	N. Goulais	6 00	97½ at 32. Woodsman.
		3 00	
		61 18	
L. B. Wright	L. Ship Ck	3 32	52 at 75. Clerk.
		3 50	
		2 00	
		226 96	
Jas. Hanratty	E. Whitman	65 98	
J. Bebb	Upper Goulais	14 50	110 at 75. Woods Foreman.
J. W. Little	Pine Camp	3 33	7½ at 200. Carpenter.
F. W. Dickey	Sault Ste. Marie	51 50	4 at 50. Blacksmith.
		53 50	Aug and Sept. Laborer.
Sam Wright	Sault Ste. Marie	39 62	Aug. and Sept. Carpenter.
		61 50	
W. J. Barringer	Sault Ste. Marie	27 62	Aug. and Sept. Steel Plant.
		17 25	
S. Pomlet	Sault Ste. Marie	25	Aug. and Sept. Steel Plant.
		41 71	
Jas. Connelly	Sault Ste. Marie	4 00	Aug. and Sept. Steel Plant.
		11 65	
		30 10	
Jas. Mearns	Sault Ste. Marie	8 05	Aug and Sept. Charcoal.
Wallace Walker	Sault Ste. Marie	27 45	Aug. and Sept. Charcoal.
		36 35	
P. Turcotte	Sault Ste. Marie	20 46	Aug. and Sept. Pulp Mill.
		39 71	

Name.	Address.	Amount.	How owing.
A. Demauchel	Sault Ste. Marie	$25 95 38 70	Aug. and Sept. Pulp Mill.
J. Lapreniere	Sault Ste. Marie	26 32 40 02	Aug. and Sept. Pulp Mill.
J. Acella	Sault Ste. Marie	47 10 35 78	Aug. and Sept. Stevedore. Aug. and Sept Stevedore.
E. Scozzua	Sault Ste. Marie	20 93	
F. Camprisano	Sault Ste. Marie	27 31 30 76	Aug. and Sept. Stevedore.
A. Adriano	Sault Ste. Marie	42 37 15 46 30 24	Aug. and Sept. Stevedore.
John Mackey	Sault Ste. Marie	19 03 38 08	Aug. and Sept. Stevedore.
G. Autoch	Sault Ste. Marie	48 85 28 17	Aug. and Sept. Stevedore.
G. Ferrari	Sault Ste. Marie	41 34	Aug. and Sept. Stevedore.
O. Heanny	Sault Ste. Marie	16 93	Sept Office Boy.
C. Simpson	Sault Ste. Marie	4 80	Aug. Laborer.
G. Mindola	Sault Ste. Marie	5 19 10 38	Sept. Laborer.
Thos. Huggins	Sault Ste. Marie	10 73 33 41 2 58	Sept. Laborer.
F. Farnate	Sault Ste. Marie	47 62 45 35	Sept. Laborer.
A. Morin	Sault Ste. Marie	32 71 56 37	Sept. Laborer.
Joe Martini	Sault Ste. Marie	37 09	Sept. Laborer.
J. Murphy	Sault Ste. Marie	12 28 49 50	Sept. Laborer.
C. Thorp	Sault Ste. Marie	49 50 25 00	Sept. L. Superior Co. Janitor.
E. P. Johnston	Sault Ste. Marie	14 17 16 25	Sept. Eng'r "Mofu."
J. J. McIntyre	Sault Ste. Marie	40 07	Sept. Laborer.
Chas. Smith	Sault Ste. Marie	27 45	Sept. Laborer.
G. Pasquantonio	Sault Ste. Marie	17 47 47 31	Aug. and Sept. Stevedore.
I. De Luca	Sault Ste. Marie	29 91 36 31	Aug. and Sept. Stevedore.
Matt Hill	Sault Ste. Marie	29 41	Aug. and Sept. Stevedore.
G. Jonas	Sault Ste. Marie	18 48	Aug. and Sept. Stevedore.
B. Fazzi	Sault Ste. Marie	8 12	Aug. and Sept. Stevedore.
Eugene Dori	Sault Ste. Marie	26 79 28 88	Aug. and Sept. Stevedore.
Jas. Pasquini	Sault Ste. Marie	47 10	Aug. and Sept. Stevedore.
John Pasquini	Sault Ste. Marie	28 88 46 92	Aug. and Sept. Stevedore.
G. Vido	Sault Ste. Marie	7 77	Aug. and Sept. Stevedore.
Jim Martini	Sault Ste. Marie	35 16 56 37 3 98 42 67	Aug. and Sept. Stevedore.
F. Scarfone	Sault Ste. Marie	49 72 44 47	Aug. and Sept. Stevedore.
C. Merchant	Sault Ste. Marie	27 85 50 07	Aug. and Sept. Stevedore.
M. Carravaggio	Sault Ste. Marie	32 69	Aug. and Sept. Stevedore.
Wm. Deeth	Sault Ste. Marie	8 88 38 23	Aug. and Sept. Stevedore.
M. Doyle	Sault Ste. Marie	27 33 39 07	Aug and Sept. Stevedore.
Robt. Miller	Sault Ste. Marie	30 08 25 05 7 09	Aug. and Sept. Stevedore.
F. Fletcher	Sault Ste. Marie	6 42 14 52	Aug. and Sept. Stevedore.
G. Perry	Sault Ste. Marie	62 00 28 36 15 46	Aug. and Sept. Stevedore.
Mate Vieta	Sault Ste. Marie	44 82 27 66	Aug. and Sept. Stevedore.
A. Carravaggio	Sault Ste. Marie	43 27 42 59	Aug. and Sept. Stevedore.
B. Stranges	Sault Ste. Marie	28 37 26 64	Aug. and Sept. Stevedore.
Tony Weil	Sault Ste. Marie	37 73	Aug. and Sept. Stevedore.
C. Dominecco	Sault Ste. Marie	32 19 55 32 26 64	Aug. and Sept. Laborer.

Name.	Address	Amount.	How owing
P A Reindeau	Sault Ste. Marie	$831 19 38 79	Aug. and Sept Gen Traffic
Magzona Francesco	Sault Ste. Marie	91 97 26 58	Aug. and Sept Stevedore.
N. Desoulto	Sault Ste. Marie	56 65 30 86	Aug. and Sept Stevedore.
I. Aprotchen	Sault Ste. Marie	51 12	Aug. and Sept. Stevedore.
C. Battista	Sault Ste. Marie	27 31 23 32 11 63 33 02	Aug. and Sept. Stevedore.
J. Kaugais	Sault Ste. Marie	9 17	Aug. and Sept. Stevedore.
N. Dell'Oro	Sault Ste. Marie	12 28 50 07	Aug. and Sept. Stevedore.
R. Fonte	Sault Ste. Marie	33 78	Aug. and Sept. Laborer.
Dominic Parron	Sault Ste. Marie	30 24 33 55	Aug. and Sept. Stevedore.
G. Campuchero	Sault Ste. Marie	54 80 26 26	Aug. and Sept. Stevedore
P. Desonto	Sault Ste. Marie	31 68	Aug. and Sept. Laborer.
A. Yamini	Sault Ste. Marie	9 17	Aug. and Sept. Laborer
P Tonnei	Sault Ste. Marie	9 17 31 33	Aug. and Sept. Stevedore.
G. Giantomini	Sault Ste. Marie	39 07 32 01	Aug. and Sept. Stevedore.
I. Santone	Sault Ste. Marie	49 93 26 64	Aug. and Sept. Stevedore.
I. Talasciania	Sault Ste. Marie	52 87 15 30 37 01	Aug. and Sept. Stevedore.
M. Youson	Sault Ste. Marie	22 66 36 54	Aug. and Sept. Stevedore.
J Matsart	Sault Ste. Marie	53 05	Aug. and Sept. Stevedore.
Tony Franco	Sault Ste. Marie	9 50	Aug. and Sept. Stevedore.
Puland Lingi	Sault Ste. Marie	21 79	Aug. and Sept. Stevedore.
Sciori Putio	Sault Ste. Marie	11 87 28 50	Aug. and Sept. Laborer.
W. Mulbert	Sault Ste. Marie	22 99 15 63 14 12	Aug. and Sept. Laborer.
A. Hakkman	Sault Ste. Marie	38 72 24 71 14 63	Aug. and Sept. Laborer.
I. Yakson	Sault Ste. Marie	19 03 33 88 11 63	Aug. and Sept. Laborer.
R. Nelles	Sault Ste. Marie	33 57 49 72	Aug. and Sept. Laborer.
A. R. Jacques	Sault Ste. Marie	42 83 6 37 6 92	Aug. and Sept. Timekeeper.
D. McArthur	Sault Ste. Marie	20 22 59 10 40 22	Aug. and Sept. Foreman.
J McEachern	Sault Ste. Marie	23 42 78 25 51 33	Aug. and Sept. Foreman.
Wm. Patterson	Sault Ste. Marie	17 84 24 92 52 00	Aug. and Sept. Foreman.
C. Patterson	Sault Ste. Marie	51 30 33 94	Aug. and Sept. Foreman.
J Weatherhead	Sault Ste. Marie	51 47 34 07 13 66	Aug. and Sept. Foreman.
Geo. Goldsmith	Sault Ste. Marie	21 15 68 00 47 62 19 22	Aug. and Sept. Foreman.
E. Carbonia	Sault Ste. Marie	28 18	Aug. and Sept. Stevedore.
A. McCormick	Sault Ste. Marie	89 50 89 50	Aug and Sept. Foreman.
V Torim	Sault Ste. Marie	16 81 52 38 37 39	Aug. and Sept. Laborer.
James Ross	Sault Ste. Marie	18 72	Aug. and Sept. Stevedore.
D Lanton	Sault Ste. Marie	23 87 31 31	Aug. and Sept. Laborer.
Ed. O'Connor	Sault Ste. Marie	49 93	Aug and Sept. Laborer.
Don Reneh	Sault Ste. Marie	10 38 15 73 27 83	Aug. and Sept. Laborer.

Name.	Address.	Amount.	How owing.
R. A. McLean	Soo Br'ch	$250 00 250 00	Aug. and Sept. Captain.
C. H. Ashwell	Soo Br'ch	69 30 69 30	Aug. and Sept. Captain.
Miss W. Matheson	Soo Br'ch	19 50 19 50	Aug. and Sept. Operator.
A. Bell	Soo Br'ch	14 50 14 50	Aug. and Sept. Mine gen.
Jas. Rourke	Soo Br'ch	99 30 99 30	Aug. and Sept Auditor.
Geo. S. Cowie	Soo Br'ch	69 30 69 30	Aug. and Sept. Clerk.
E. A. Russel	Soo Br'ch	59 30 59 30	Aug. and Sept. Clerk.
C. Jackson	Soo Br'ch	10 74 20 26	Aug. and Sept. Laborer.
J. Hardy	Soo Br'ch	3 46 36 60 30 43 6 00	Aug. and Sept. Fireman.
Noah Lessier	Soo Br'ch	16 38 20 47 13 53	Aug. and Sept. Brakeman Stevedore.
T. Nicodemi	Soo Br'ch	24 39	Aug. and Sept. Laborer.
G. Farcour	Soo Br'ch	28 37 23 15 40 82	Aug. and Sept. Laborer.
G. Bestarelli	Soo Br'ch	31 84 49 37	Aug. and Sept. Laborer.
A. Ryton	Soo Br'ch	4 31 40 91 31 14	Aug. and Sept. Laborer.
John Ramo	Soo Br'ch	14 38	Aug. and Sept. Laborer.
C. Serafini	Soo Br'ch	6 41 29 75	Aug. and Sept. Laborer.
G. Catrgoui	Soo Br'ch	24 39 35 28	Aug. and Sept. Laborer.
G. Wiel	Soo Br'ch	25 44 39 32	Aug. and Sept. Laborer.
S. Reberell	Soo Br'ch	16 25	Aug. and Sept. Laborer.
J. Vesche	Sault Ste. Marie	27 72 6 45	Aug. and Sept. Laborer.
Tom Boutha	Sault Ste. Marie	10 61	Aug. and Sept. Laborer.
Pat Carousi	Sault Ste. Marie	20 97	Aug. and Sept. Laborer.
Rich Dominica	Soo Br'ch	20 59 20 39	Aug. and Sept. Laborer.
S. Suereice	Soo Br'ch	23 07 47 80	Aug. and Sept. Laborer.
Geo. Preston	Soo Br'ch	1 86 10 56	Aug. and Sept. Call boy.
F. Dalesandro	Soo Br'ch	23 23 47 32	Aug. and Sept. Laborer.
L. Rizzatho	Soo Br'ch	18 82 40 62	Aug. and Sept. Laborer.
Johnny Guita	Soo Br'ch	22 57 3 39	Aug. and Sept. Laborer.
Joe Grabel	Soo Br'ch	36 42 18 09	Aug. and Sept. Laborer.
Carmeno Warasa	Soo Br'ch	17 94 19 69	Aug. and Sept. Laborer.
A. Quick	Soo Br'ch	14 50 14 50	Aug. and Sept. Office boy.
F. J. Latter	Soo Br'ch	69 50 69 50	Aug. and Sept. Gen. traffic.
E. Foley	Soo Br'ch	57 73 31 85	Aug. and Sept. Gen Sup.
Chas. Fitzsimons	Soo Br'ch	74 50 74 50	Aug. and Sept. Accountant.
D. B. McDonald	Soo Br'ch	84 50 81 50	Aug. and Sept. Chief Clerk.
A. R. Irwin	Soo Br'ch	34 50 34 50	Aug. and Sept. Stenographer.
P. Alexander	Soo Br'ch	29 50 29 50	Aug. and Sept. Stenographer.
T. Dominique	Sault Ste. Marie	36 87 22 63	Aug. and Sept. Laborer.
Milton Travis	Sault Ste. Marie	27 05 22 44	Aug. and Sept. Laborer.
M. Spuzzillo	Sault Ste. Marie	37 14 47 72	Aug. and Sept. Laborer.
F. Mutton	Sault Ste. Marie	22 44 39 20	Aug. and Sept. Laborer.

Name.	Address.	Amount	How owing
A. Desubie	Sault Ste. Marie	$ 7 80 14 95 33 59	Aug. and Sept. Laborer.
P. Delibera	Sault Ste. Marie	35 16 19 84	Aug. and Sept. Laborer.
Pat Laalveri	Sault Ste. Marie	10 21 16 05	Aug. and Sept. Laborer.
R. Muttro	Sault Ste. Marie	28 62	Aug. and Sept. Laborer.
Roch Morask	Sault Ste. Marie	1 44	Aug. and Sept. Laborer.
Dom Qinte	Sault Ste. Marie	23 23 38 65	Aug. and Sept. Laborer.
Nick Sauda	Sault Ste. Marie	19 37 35 92	Aug. and Sept. Laborer.
Louis Laalveri	Sault Ste. Marie	24 68 22 44	Aug. and Sept. Laborer.
F. Mete	Sault Ste. Marie	13 82	
G. Mendola	Sault Ste. Marie	19 49 20 44	Aug. and Sept. Laborer. Aug. and Sept. Laborer.
M. McHugh	Sault Ste. Marie	19 67 22 44	Aug. and Sept. Laborer.
R. Ciminto	Sault Ste. Marie	39 14	Aug. and Sept. Laborer.
R. Sacco	Sault Ste. Marie	18 20 31 08	Aug. and Sept. Laborer.
W. M. Hugill	Sault Ste. Marie	14 50 14 76	Aug. and Sept. Laborer.
Ed. Wyatt	Sault Ste. Marie	25 83	
Ross Hutchison	U. Shep Ck	32 64	Aug. and Sept. Trainman.
Richard Dodsworth	E. Whitman	22 19	32 at 30. Cookee.
Wes. Orchard	McLellan'c Cp	15 09	23 at 35. Woodsman.
E. Boissineau	L. Whitman	7 00 60 84 20 39	8 at 2.25 River Driver.
John Anderson	Beaver Cp	39 43	13 at 32. Woodsman. 18 at 45.
Jas. Garneau	U. Goulais	14 06	19 at 42. Scorer.
	Lower Whitman	13 39	12 at 42.
Geo. Purves	Beaver Cp	24 32	5 at 32. Scorer. 17 at 43.
Wm. Anderson	Beaver Cp	40 48	13 at 32. Scorer. 18 at 45.
Sam. Wilson	Lake Achigan	3 01 4 34	2½ at 32. Woodsman. 4 at 32
	Poplar Lake	30 20	28 at 32.
O. Robideau	Beaver Cp	12 21	31 at 30. Woodsman.
Geo. Labelle	Trout Creek	3 90 4 79	4 at 30. Woodsman. 24½ at 30.
Wm. Thompson	Rock Cp	2 45 18 57	2 at 32. Woodsman. 31 at 32. Woodsman.
Theo. Lalonde	Trout Creek	18 79 5 88	13 at 42. Woodsman. 13 at 42.
Jas. Walmsley	Rock Camp	10 07	4 at 42.
	Pine Camp	37 63	9 at 65. Cook
	Pine Camp	6 17 10 00 67 64	16 at 65. 2½ at 65. 58½ at 65.
	Trout Creek	48 99	27½ at 60. Woodsman.
John Borlean	Pine Camp	65 52	63½ at 30. Woodsman.
James Miller	Lake Achigan	68 66	68 at 30. Woodsman.
Archie Chabot	Rock Camp	71 42	68½ at 30. Woodsman.
John Obey	N. Whitman	46 36	60 at 35. Clerk.
John D. McPherson	Trout Creek	10 27	11 at 30. Woodsman.
Louis Tobin	Beaver Camp	50 08	45½ at 60. Cook
R. C. Perrier	Mile 65	54 46	28 at 69. Blacksmith.
Robert Line	M. Shep Ck	15 53	18½ at 28. Woodsman.
E. Vallancourt	N. Whitman	17 31	9½ at 60. Hewer.
Robert Allen	L. Whitman	25 61	18 at 60.
Cameron Beck	U. Goulais	50 58	21 at 65. Woods Foreman.
	L. Whitman	111 00	26 at 65. 26 at 80.
Remo Burgere	Pine Camp	14 11	15 at 30. Woodsman. 2 at 32.
		1 45	50 at 32
	Rock Camp	28 77	18 at 30.
Chas. Goudette	U. Goulais	86 47	Cash Order Foreman.
A. B. Claude	L. Whitman	13 09	7 at 26. Woodsman. 17 at 30.
Peter Langpri	Rock Cp	1 54 30 68	2 at 30. Woodsman. 49 at 30.
Edward Lowe	S. Chippewa	36 16	47 at 30. Woodsman.
Steve McNeil	L. Whitman	13 88	27 at 50. Blacksmith.
P. Michaud	L. Shep Ck	5 00	29 at 30. Woodsman.
Thos. McGrath	Up. Goulais	37 32 16 91	8 at 1.75 19 at 30. Woodsman.

Name.	Address.	Amount.	How owing.
Peter Fizette	Rock Cp	$ 2 27	2 at 30. Woodsman.
		21 67	23 at 30.
Fred Longchampe	McLellan's	8 16	15 at 32. Woodsman.
		60 18	22½ at 30.
			32 at 32.
Jno. L. Lumi	McLellan's	16 47	17 at 28. Woodsman.
Gust'af Nitsikke	Beaver Camp	11 19	26 at 32. Woodsman.
Murdoch McLeod	McLellan's Cp	65	41½ at 32. Woodsman.
		16 84	8 at 2.25.
J. McDougall	Grace Mine	47 80	Aug. and Sept. wages. Miners' W'dch's.
		48 33	
F. Walsh	Grace Mine	16 18	
E. Champagne	Grace Mine	24 10	Aug. and Sept. wages. Miners' W'dch's.
		48 15	Aug. and Sept. wages. Miners' W'dch's.
W. Mackie	Grace Mine	16 64	Aug. and Sept. wages. Miners' W'dch's.
		13 99	
F. Perry	Grace Mine	19 20	
Thos. Lynch	Grace Mine	53 20	Aug. and Sept. wages. Miners' W'dch's.
A. Champagne	Grace Mine	39 05	Aug. and Sept. wages. Miners' W'dch's.
		53 38	Aug. and Sept. wages. Miners' W'dch's.
A. Meehan	Grace Mine	19 55	
Jesse Collins	Grace Mine	42 25	Aug. and Sept. wages. Miners' W'dch's.
		32 10	Aug. and Sept. wages. Miners' W'dch's.
Thos. Lynch	Grace Mine	54 80	
Frank Payment	N. Whitman	24 90	
			5 at 30. Woodsmen.
Pat Banigan	Mill 65		21½ at 32.
Theo. Leplante	Pine Camp	51 29	23 at 65. Hewer.
		49 44	48 at 28. Woodsman.
			13½ at 26.
C. Keenan	Helen Mine	123 40	Aug. and Sept. wages. Miner.
		97 00	
A. Koivisto	Helen Mine	20 91	Aug. and Sept. wages. Miner.
		26 81	
J. Kito	Helen Mine	11 16	Aug. and Sept. wages. Miner.
		43 52	
A. Matzea	Helen Mine	77 70	Aug. and Sept. wages. Miner.
		43 81	
Herman Makenan	Wilde	13 71	Aug. and Sept. wages. Woodsmen.
Victor Franks	Wilde	10 80	Aug. and Sept. wages. Woodsmen.
		27 12	
W. J. Armstrong	Wilde	18 96	Aug. and Sept. wages. Woodsmen.
		18 29	
J. N. Cook	Wilde	24 22	Aug. and Sept. wages. Woodsmen.
		56 96	
I. P. Wilson	Wilde	56 25	Aug. and Sept. wages. Woodsmen.
		59 25	
J. Simpson	Wilde	32 29	Aug. and Sept. wages. Woodsmen.
		31 56	
G. P. Nault	Wilde	21 86	Aug. and Sept. wages. Woodsmen.
		47 47	
C. St. Marie	Grace Mine	74 45	Aug. and Sept. wages. Choppers and Miners.
		49 55	
W. Lonsdale	Grace Mine	71 60	Aug. and Sept. wages. Choppers and Miners.
		35 10	
Walter Lonsdale	Grace Mine	38 45	Aug. and Sept. wages. Choppers and Miners.
		65 70	
B. Shields	Grace Mine	45 51	Aug. and Sept. wages. Woodchopper.
		68 83	
D. McLean	Grace Mine	45 63	Aug. and Sept. wages. Woodchopper.
		27 45	
P. Doucher	Grace Mine	25 75	Aug. and Sept. wages. Woodchopper.
		37 05	
J. Langlois	Grace Mine	38 20	Aug. and Sept. wages. Woodchoppers.
		60 95	
J. Georgie	Grace Mine	42 33	Aug. and Sept. wages. Woodchoppers.
		32 30	
P. Downey	Grace Mine	31 55	Aug. and Sept. wages. Woodchoppers.
		44 34	
H. Tallon	Grace Mine	18 41	Aug. and Sept. wages. Woodchoppers.
		42 58	
Robert Lesage	Wilde	37 12	Aug. and Sept. wages. Woodsmen.
		15 39	
F. Marrier	Wilde	9 56	Aug. and Sept. wages. Woodsmen.
		4 61	
Matt Sysilla	Wilde	9 31	Aug. and Sept. wages. Woodsmen.
		3 64	
Jno. Mackinnen	Wilde	2 13	Aug. and Sept. wages. Woodsmen.
Robt. Leppanen	Wilde	34 11	Aug. and Sept. wages. Woodsmen.
		16 58	
Kalle Neeminen	Wilde	31 30	Aug. and Sept. wages. Woodsmen.
		33 65	
Chas. Jarn	Wilde	24 54	Aug. and Sept. wages. Woodsmen.
		15 46	

Name.	Address.	Amount.	How owing.
Kalle Lahilahto	Wilde	$29 69 19 74	Aug. and Sept. wages. Woodsmen
A. Watson	Wilde	37 57 11 55	Aug. and Sept. wages. Woodsmen.
Matt. Hill	Wilde	12 61 13 76	Aug. and Sept. wages. Woodsmen.
Eric Lahto	Wilde	6 74 9 39	Aug. and Sept. wages. Woodsmen.
Alex. Lewis	Wilde	13 30 16 31	Aug. and Sept. wages. Woodsmen.
C. Coutim	Wilde	12 85 22 29	Aug. and Sept. wages. Woodsmen
Jno. Lehtanen	Wilde	12 03 10 18 2 63	Aug. and Sept. wages. Woodsmen.
Isaac Lamma	Wilde	1 31 30 48 12 03	Aug. and Sept. wages. Woodsmen.
Jacob Mattson	Wilde	7 91 15 34	Aug. and Sept. wages. Woodsmen.
Ernie Lahalahto	Wilde	19 74 29 59	Aug. and Sept. wages. Woodsmen.
Jno. Makinen	Wilde	11 40 36 21	Aug. and Sept. wages. Woodsmen.
Victor Sundalu	Wilde	29 11 27 69	Aug. and Sept. wages. Woodsmen.
Robt. Leppanen	Wilde	2 70	Aug. and Sept. wages. Woodsmen.
Everett Uristala	Wilde	36 81 51 81	Aug. and Sept. wages. Woodsmen.
Frank Nicholson	Wilde	3 77 3 06	Aug. and Sept. wages. Woodsmen.
Robt. Erskine	Wilde	5 32 2 11	Aug. and Sept. wages. Woodsmen.
James Bathoom	Wilde	19 67 32 24	Aug. and Sept. wages. Woodsmen.
Herman Iberson	Wilde	1 03 5 75	Aug. and Sept. wages. Woodsmen.
Matt Cook	Wilde	11 12	Aug. and Sept. wages. Woodsmen.
Nester Lammi	Wilde	18 34 20 54	Aug. and Sept. wages. Woodsmen.
Jno. McMillan	Wilde	19 67 32 24	Aug. and Sept. wages. Woodsmen.
Wm. McFadden	Wilde	11 02 26 02	Aug. and Sept. wages. Woodsmen.
Elias Jarvi	Wilde	28 34 15 36	Aug. and Sept. wages. Woodsmen.
Autti Pehala	Wilde	24 54 9 68	Aug. and Sept. wages. Woodsmen.
Peter Lasage	Wilde	14 05 47 75	Aug. and Sept. wages. Woodsmen.
Sven Harji	Wilde	5 79	Aug. and Sept. wages. Woodsmen.
P. Bailey	Wilde	31 59 22 59	Aug. and Sept. wages. Woodsmen.
Kalle Mache	Wilde	39 14 48 89	Aug. and Sept. wages. Woodsmen.
Jno. Kilberry	Wilde	22 90 27 80	Aug. and Sept. wages. Woodsmen.
Victor Machineau	Wilde	26 86 17 09	Aug. and Sept. wages. Woodsmen.
Matt Halme	Wilde	31 59 15 87	Aug. and Sept. wages. Woodsmen.
Damu Mausikki	Wilde	18 43 30 59	Aug. and Sept. wages. Woodsmen.
Sven Haryce	Wilde	6 28 18 15	Aug. and Sept. wages. Woodsmen.
David Kivisto	Wilde	32 59 23 45	Aug. and Sept. wages. Woodsmen.
Sali Kivisto	Wilde	75 35 24 33	Aug. and Sept. wages. Woodsmen.
Jacob Lautella	Wilde	10 55	Aug. and Sept. wages. Woodsmen
P. Gallinger	Wilde	21 76	Aug. and Sept. wages. Woodsmen.
John Potras	Wilde	10 52 30 92	Aug. and Sept. Woodsman.
Arthur Legare	Wilde	23 95 17 73	Aug. and Sept. Woodsman.
Jacob Maeke	Wilde	15 44 23 76	Aug. and Sept. Woodsman.
Jaha Vahama	Wilde	3 74 40 41	Aug. and Sept. Woodsman.
John Lehtinen	Wilde	13 00 4 32	Aug. and Sept. Woodsman.

Name.	Address.	Amount.	How owing.
Albanus Ronta	Wilde	$22 72	Aug. and Sept. Woodsman.
		2 31	
Victor Koivisto	Wilde	10 08	Aug. and Sept. Woodsman.
		27 12	
Robt. Routenen	Wilde	14 41	Aug. and Sept. Woodsman.
		50 65	
Oscar Salo	Wilde	4 28	Aug. and Sept. Woodsman.
		8 15	
Henning Silander	Wilde	4 81	Aug. and Sept. Woodsman.
		21 02	
E. Forsman	Wilde	26 15	Aug. and Sept. Woodsman.
Chas. Hill	Wilde	23 76	Aug. and Sept. Woodsman.
Victor Pehlag	Wilde	25 69	Aug. and Sept. Woodsman.
		20 43	
Robt. Forsell	Wilde	90	Aug. and Sept. Woodsman.
Jas. H[illegible]	Wilde	38 26	Aug. and Sept. Woodsman.
Manu Macke	Wilde	21 29	Aug. and Sept. Woodsman.
		24 68	
K. E. Haena	Wilde	9 63	Aug. and Sept. Woodsman.
		67 97	
Jno. Livopojarvi	Wilde	14 10	Aug. and Sept. Woodsman.
A. Beauchard	Wilde	41 26	Aug. and Sept. Woodsman.
Jno. Erickson	Wilde	23 60	Aug. and Sept. Woodsman.
		7 79	
Mike Stenfoes	Wilde	15 09	Aug. and Sept. Woodsman.
Jak Pykari	Wilde	48 76	Aug. and Sept. Woodsman.
		32 72	
Jno. Macke	Wilde	31 45	Aug. and Sept. Woodsman.
Jacob Johnson	Wilde	31 45	Aug. and Sept. Woodsman.
		22 50	
Adelaide Guinette	Upper Goulais	18 82	27 at 35. Woodsman.
Henry Cote	Upper Ship	9 64	27 at 35. Woodsman.
S. McKenzie	Wilde	32 46	Aug. and Sept. Woodcutter.
		71 54	
J. R. Leamure	Wilde	5 13	Aug. and Sept. Woodcutter.
J. Niblette	Wilde	9 92	Aug. and Sept. Woodcutter.
T. Thompson	Wilde	4 21	Aug. and Sept. Woodcutter.
		3 45	
Thos. Shields	Wilde	18 96	Aug. and Sept. Woodcutter.
		20 20	
N. Roussel	Wilde	15 02	Aug. and Sept. Woodcutter.
		40 25	
Wm. Holley	Wilde	11 62	Aug. and Sept. Woodcutter.
		18 49	
J. H. Cook	Wilde	116 11	Aug. and Sept. Gen. Foreman
		124 25	
Thos. Wyatt	Ajidaka	2 09	41 at 30. Teamster.
Frank Pine	McLellan Camp	13 69	19 at 30. Woodsman.
Louis Decone	Trout Creek	38 25	42 at 32. Woodsman.
Jno. Abercrombie	Trout Creek	19 25	3 at 32, 22 at 50, 11 at 50. Woodsman.
		15 14	
E. Carey	Wilde	64 50	Aug. and Sept. Storekeeper.
		64 50	
H. R. Rogers	Wilde	49 50	Aug. and Sept. Asst. Storekeeper.
		29 64	
Alex. Antiles	Trout Creek	19 68	20½ at 22, 22 at 22. Woodsman.
W. R. McKibbon	Wilde	69 25	Aug. and Sept. Clerk.
		69 25	
M. P. Galligher	Goulais Mill	20 05	Aug. and Sept. Sawyer.
		35 79	
Jno. Bebb	Goulais Mill	6 04	
Jno. Gratton	Goulais Mill	1 73	Aug. and Sept. Laborer.
		3 46	
F. McDougall	Goulais Mill	19 57	Aug. and Sept. Laborer.
		68 25	
Robert Roddan	Goulais Mill	35 20	Aug. and Sept. Laborer.
		59 19	
Domenie Greek	Goulais Mill	50 50	Aug. and Sept. Laborer.
		26 30	
Felix Kruger	Goulais Mill	6 49	Aug. and Sept. Fireman.
		4 97	
W. S. Leckey	Grace Mine	67 05	Aug. and Sept. Assayer.
		66 33	
John Somers	Goulais Mill	9 05	Aug. and Sept. Laborer.
		28 64	
Ed. Foster	Goulais Mill	49 08	Aug. and Sept. Sawfiler.
		81 12	
Thos. Bennett	Goulais Mill	46 22	Aug. and Sept. Laborer.
		42 87	
Scott Cole	Goulais Mill	58 02	Aug. and Sept. Watchman.
		30 08	
Thos. Wyatt	Goulais Mill	17 90	Aug. and Sept. Bolter.
		12 17	

Name.	Address	Amount	How owing
A. Vandette	Goulais Mill	$	Aug. and Sept. Laborer
Geo. Marr	Goulais Mill		Millwright
A. Greenwood	L. S. Creek		3½ at 30. Woodsman
F. Kadar	Grace Mine		Atty. Wage Lander
Jno. Dougan	Goulais Mill		Aug. and Sept. Laborer
R. Brocklebank	Helen Mine		Aug. and Sept. Miner
J. Reid	Helen Mine		Aug. and Sept. Miner
N. Goodman	Helen Mine		Aug. and Sept. Miner
J. Blee	Helen Mine		Aug. and Sept. Miner
J. Prisk	Helen Mine		Aug. and Sept. Miner
C. Anderson	Helen Mine		Aug. and Sept. Miner.
A. Anderson	Helen Mine		Aug. and Sept. Miner.
V. Sevenson	Helen Mine		Aug. and Sept. Miner.
A. Olds	Helen Mine		Aug. and Sept. Miner.
Otto Janson	Helen Mine		Aug. and Sept. Miner.
N. D. Morrison	Helen Mine		Aug. and Sept. Miner.
Geo. Dumas	Helen Mine		Oct. and Sept. Miner.
Wm. Nesbitt	Helen Mine		Oct. and Sept. Miner.
Chas. Kane	Helen Mine		Oct. and Sept. Miner
J. Redmond	Helen Mine		Oct. and Sept. Miner
L. Zimreo	Helen Mine		Oct. and Sept. Miner.
A. Tuomi	Helen Mine		Oct. and Sept. Miner.
C. J. Only	Soo		Aug. and Sept. Dynamo.
R. B. Johnston	Soo		Aug. and Sept. Dynamo.
E. M. Rickenson	Soo		Aug. and Sept. Dynamo.
J. McMullan	Soo		Aug. and Sept. Dynamo.
J. H. Stearns	Soo		Aug. and Sept. Dynamo.
Wm. Giles	Soo		Aug. and Sept. Dynamo.
W. Odam	Soo		Aug. and Sept. Dynamo.
I. Quick	Soo		Aug. and Sept. Dynamo.
R. J. Aitken	Soo		Aug. and Sept. Dynamo.
P. Courneen	Soo		Aug. and Sept. Dynamo.
G. Fraser	Soo		Aug. and Sept. Dynamo
D. H. Parker	Soo		Aug. and Sept. Clerk
S. Vicary	Soo		Aug. and Sept. Collector.
C. E. Torrey	Soo		Aug. and Sept. Accountant.
A. Meshaw	Soo		Aug. and Sept. Charcoal Dept
Wm. Jones	Soo		Aug. and Sept. Laborer
C. S. Summons	Soo		Aug. and Sept. Electrician.
B. Niccio	Soo		Aug. and Sept. Waterworks.
S. Consels	Soo		Aug. and Sept. Waterworks
P. Stand	Soo		Aug. and Sept. Waterworks.
P. Tony	Soo		August. Waterworks.
T. Torond	Soo		August. Waterworks
J. Angelo	Soo		August. Waterworks

Name.	Address.	Amount.	How owing.
F. Pelong	Soo	$89 46	August. Waterworks.
T. Gennoro	Soo	16 63	Aug. and Sept. Waterworks.
		6 47	
F. Long	Soo	29 95	Aug. and Sept. Waterworks.
		30 78	
J. Mendal	Soo	1 48	Aug. and Sept. Waterworks.
		27 22	
J. Tuerie	Soo	16 20	Aug. and Sept. Waterworks.
		28 47	
A. Shaw	Soo	22 82	Aug. and Sept. Waterworks.
		18 90	
J. Caurneen	Soo	15 76	Aug. and Sept. Waterworks.
		6 57	
F. A. Pearson	Soo	49 50	Aug. and Sept. Dynamo room.
		49 50	
J. McNabb	Soo	44 50	Aug. and Sept. Dynamo room.
		64 86	
O. Heaney	Soo	17 83	Aug. and Sept. Waterworks.
P. Shern	Soo	35 02	Aug. and Sept. Waterworks.
		35 02	
G. Willis	Soo	10 51	Aug. and Sept. Waterworks.
H Barker	Soo	54 80	Aug. and Sept. Waterworks.
		54 50	
J. F. Stone	Soo	11 15	August. Waterworks.
W. A. Gorby	Soo	99 50	Aug. and Sept. Asst. Super.
		99 50	
John Mackay	Soo	32 71	Aug. and Sept. Waterworks.
		27 37	
T. Maisonio	Soo	47 68	Aug. and Sept. Waterworks.
		47 20	
W. Vencuizetta	Soo	31 96	Aug. and Sept. Waterworks.
		41 35	
F. Jacko	Soo	9 31	Aug. and Sept. Waterworks.
		37 60	
N. Victor	Soo	23 52	Aug. and Sept. Waterworks.
		53 22	
A. Peterson	Soo	41 74	Aug. and Sept. Waterworks.
		1 78	
Joseph Ross	Soo	23 08	Aug. Waterworks.
T. Burnette	Soo	19 56	Sept. Waterworks.
T. Emelio	Soo	17 01	Sept. Waterworks.
D. Appacasta	Soo	43 69	Sept. Waterworks.
		32 71	
C. Cucci	Soo	44 20	Sept. Waterworks.
		34 62	
J. Yongnelle	Soo	9 53	Sept. Waterworks.
		33 29	
C. Gardener	Soo	19 89	Sept. Waterworks.
		2 21	
		14 65	
J. Niccio	Soo	54 85	Sept. Waterworks.
		63 62	
P. Gardner	Soo	18 41	Sept. Waterworks.
		32 99	
C. Sando	Soo	8 13	Sept. Waterworks.
		15 90	
J. Morelsome	Soo	13 67	Sept. Waterworks.
		30 03	
J Nucneli	Soo	24 11	Sept. Waterworks.
		9 98	
Hy. Herons	Soo	13 42	16 at 28, 2 at 1.50. Woodsman.
Frank Bronillette	L. Shep Creek	55 79	Aug. and Sept. Saw Mill.
		37 20	
H. McGuffin	Soo	12 11	Aug. and Sept. Saw Mill.
		2 96	
Wm. McGuffin	Soo	9 15	Aug. and Sept. Saw Mill.
P. Dumphy	Soo	70 72	Aug. and Sept. Waterworks.
		95 47	
I. Gas	Soo	34 39	Sept. Waterworks.
G. Michelles	Soo	53 92	Aug. and Sept. Waterworks.
		34 07	
T. Reich	Soo	58 30	Aug. and Sept. Waterworks.
		43 60	
P. Appecoste	Soo	40 25	Aug. and Sept. Waterworks.
		51 97	
S. Skark	Soo	35 67	Aug. and Sept. Waterworks.
		17 31	
John Mash	Soo	61 27	Aug. and Sept. Waterworks.
		22 31	
D. Masko	Soo	54 94	Aug. and Sept. Waterworks.
		36 33	

Name.	Address	Amount	How owing.
S. Marenelli	Soo	$47 80 26 01	Aug. and Sept. Waterworks.
John Ross	Soo	21 60	Aug. Waterworks.
T. Paladin	Soo	58 12 13 60	Aug. and Sept. Waterworks.
V. J. Michelo	Soo	35 67 17 31	Aug. and Sept. Waterworks.
R. Lese	Soo	19 67	Aug. Waterworks.
A. Markle	Soo	21 56	Sept. Waterworks.
P. Mash	Soo	53 45	Aug. and Sept. Waterworks.
T. Vaulach	Soo	12 73	
T. Vaulach	Soo	30 18 31 47	Aug. and Sept. Waterworks.
J. s. R O'Connor	Stu't Ste. Marie	29 05 58 92	Aug. and Sept. Pulp Mill.
R. D. Collins	Sault Ste. Marie	29 70 60 91	Aug. and Sept. Pulp Mill.
H. A. Lewis	Sault Ste. Marie	60 36 33 13	Aug. and Sept. Pulp Mill.
A Ross	Sault Ste. Marie	2 86	Aug. and Sept. Pulp Mill.
A Parker	Sault Ste. Marie	39 76	Aug. and Sept. Pulp Mill.
G. F. Burgoyne	Sault Ste. Marie	11 06 72 00	Aug. and Sept. Pulp Mill.
G. L. Pulman	Sault Ste. Marie	57 50 39 03	Aug. and Sept. Pulp Mill.
E. Davey	Sault Ste. Marie	1 93	Aug. and Sept. Pulp Mill.
J. F. Stone	Sault Ste. Marie	59 50 45 97	Aug. and Sept. Pulp Mill.
C. Crowley	Sault Ste. Marie	28 87 52 17	Aug. and Sept. Pulp Mill.
O. Matria	Sault Ste. Marie	26 53 56 60	Aug. and Sept. Pulp Mill.
J. Thwaites	Sault Ste. Marie	29 08 58 85	Aug. and Sept. Pulp Mill.
A. Ferro	Sault Ste. Marie	6 92 17 10 2 26	Aug. and Sept. Pulp Mill.
G. Disano	Sault Ste. Marie	27 55 14 54	Aug. and Sept. Pulp Mill.
A. Prince	Sault Ste. Marie	60 92 32 73	Aug. and Sept. Pulp Mill.
C. Weer Miller	Sault Ste. Marie	53 81 34 73	Aug. and Sept. Moulder.
Geo. Muxlow	Sault Ste. Marie	57 65 26 62	Sept. Pulp Mill.
J. H. Mathewson	Sault Ste. Marie	27 58	Sept. Pulp Store.
W. Zink	Sault Ste. Marie	25 26 54 03	Aug. and Sept. Pulp Mill.
A. B. Claude	Sault Ste. Marie	12 01	
F. Gezzo	Sault Ste. Marie	29 98	Aug. and Sept. Pulp Mill.
C. Ruthven	Sault Ste. Marie	43 96 29 08	Aug. and Sept. Pulp Mill.
P. Gorman	Sault Ste. Marie	26 68	Aug. and Sept. Pulp Mill.
D. T Smith	Sault Ste. Marie	25 95 15 10	Aug. and Sept. Pulp Mill.
E. Kuhn	Sault Ste. Marie	34 97 58 83 4 10	Aug. and Sept. Pulp Mill.
J. McMurdo	Sault Ste. Marie	33 71	Aug. and Sept. Pulp Mill.
E. Abrams	Sault Ste. Marie	63 81 66 63	Aug. and Sept. Pulp Mill.
P. Bombardieu	Sault Ste. Marie	59 15 26 53	Aug. and Sept. Pulp Mill.
R. Strutt	Sault Ste. Marie	63 00 34 97	Aug. and Sept. Pulp Mill.
John Hunk	Sault Ste. Marie	36 08 72 00	Aug. and Sept. Pulp Mill.
P. Comer	Sault Ste. Marie	15 64	Aug. and Sept. Pulp Mill.
L. Rigoli	Sault Ste. Marie	18 96	Aug. and Sept. Pulp Mill.
S. Dunseait	Sault Ste. Marie	31 41 17 80	Aug. and Sept. Pulp Mill.
B. Findlay	Sault Ste. Marie	56 10 48 55	Aug. and Sept. Pulp Mill.
L. Lippi	Sault Ste. Marie	28 18	Aug. and Sept. Pulp Mill.
S. Vencenzo	Sault Ste. Marie	18 14 5 23	Aug. and Sept. Pulp Mill.
J. Buil au	Sault Ste. Marie	18 67 27 78	Aug. and Sept. Pulp Mill.
L. Rosso	Sault Ste. Marie	8 00	Aug. and Sept. Pulp Mill.
A. Morolino	Sault Ste. Marie	57 65 30 78	Aug. and Sept. Pulp Mill.
W. Farrell	Sault Ste. Marie	16 95 23 16	Aug. and Sept. Pulp Mill.

Name.	Address.	Amount.	How owing.
W. Bradford	Sault Ste. Marie	$81 83 66 00	Aug. and Sept. Pulp Mill.
W. E. Miller	Sault Ste. Marie	67 37 73 06	Aug. and Sept. Pulp Mill.
J. Heaney	Sault Ste. Marie	11 76	Aug. and Sept. Pulp Mill.
F. Dent	Sault Ste. Marie	21 48 52 47	Aug. and Sept. Pulp Mill.
Jno. Clement	Sault Ste. Marie	17 81	Aug. and Sept. Pulp Mill.
T. Severs	Sault Ste. Marie	18 23 33 20	Aug. and Sept. Pulp Mill.
Jas. Plante	Sault Ste. Marie	27 70	Aug. and Sept. Pulp Mill.
A. Farrano	Sault Ste. Marie	36 35 25 20	Aug. and Sept. Pulp Mill.
W. J. Nesbitt	Sault Ste. Marie	26 83 33 97	Aug. and Sept. Pulp Mill.
G. Ceroni	Sault Ste. Marie	4 74	Aug. and Sept. Pulp Mill.
P. Gregorio	Sault Ste. Marie	3 11	Aug. and Sept. Pulp Mill.
S. Sarrafini	Sault Ste. Marie	57 95 29 08	Aug. and Sept. Pulp Mill.
J. Norquay	Sault Ste. Marie	50 37 26 10	Aug. and Sept. Pulp Mill.
N. Sherwood	Sault Ste. Marie	58 70 28 71	Aug. and Sept. Pulp Mill.
A. Plante	Sault Ste. Marie	49 07 13 94	Aug. and Sept. Pulp Mill.
B. Smith	Sault Ste. Marie	24 62 57 95	Aug. and Sept. Pulp Mill.
J. H. Morrison	Sault Ste. Marie	29 97 50 77	Aug. and Sept. Pulp Mill.
H. Zeiger	Sault Ste. Marie	43 30 14 95	Aug. and Sept. Pulp Mill.
F. Sturad	Sault Ste. Marie	29 33	Aug. and Sept. Pulp Mill.
F. Burgin	Sault Ste. Marie	44 64 77 00	Aug. and Sept. Pulp Mill.
William Crags	Sault Ste. Marie	25 03 43 60	Aug. and Sept. Pulp Mill.
E. Nibbitt	Sault Ste. Marie	26 24 60 17	Aug. and Sept. Pulp Mill.
J. Jallmean	Sault Ste. Marie	8 15 39 72	Aug. and Sept. Pulp Mill.
Jas. Zeiger	Sault Ste. Marie	104 80 62 64	Aug. and Sept. Pulp Mill.
F. Longo	Sault Ste. Marie	24 92 26 68	Aug. and Sept. Pulp Mill.
F. Murphy	Sault Ste. Marie	32 86 27 65	Aug. and Sept. Pulp Mill.
A. Smithe	Sault Ste. Marie	25 22 45 40	Aug. and Sept. Pulp Mill.
R. Ellis	Sault Ste. Marie	22 35	Aug. and Sept. Pulp Mill.
N. Bombardure	Sault Ste. Marie	24 92 26 68	Aug. and Sept. Pulp Mill.
J. Gatto	Sault Ste. Marie	25 80 57 50	Aug. and Sept. Pulp Mill.
N. Davastri	Sault Ste. Marie	26 68 53 10	Aug. and Sept. Pulp Mill.
Jas. Heaney	Sault Ste. Marie	19 49 24 89	Aug. and Sept. Pulp Mill.
A. McKenzie	Sault Ste. Marie	52 35 1 81 64 00	Aug. and Sept. Pulp Mill.
C. Dicicco	Sault Ste. Marie	22 24 53 93	Aug. and Sept. Pulp Mill.
F. Fazzi	Sault Ste. Marie	26 53 28 38	Aug. and Sept. Pulp Mill.
J. Brunnean	Sault Ste. Marie	63 83 36 06	Aug. and Sept. Pulp Mill.
C. Clarridge	Sault Ste. Marie	4 14 6 44	Aug. and Sept. Pulp Mill.
F. Julien	Sault Ste. Marie	22 76	Aug. and Sept. Pulp Mill.
A. Molmaro	Sault Ste. Marie	50 35 28 55	Aug. and Sept. Pulp Mill.
D. Carlesam	Sault Ste. Marie	23 59 15 85	Aug. and Sept. Pulp Mill.
P. Franco	Sault Ste. Marie	1 93	Aug. and Sept. Pulp Mill.
E. Parker	Sault Ste. Marie	37 95 31 00	Aug. and Sept. Pulp Mill.
F. Bombardieus	Sault Ste. Marie	58 15 26 53	Aug. and Sept. Pulp Mill.
A. Caligniere	Sault Ste. Marie	19 84 24 58	Aug. and Sept. Pulp Mill.
Geo. Gillespie	Sault Ste. Marie	33 00 16 51	Aug. and Sept. Pulp Mill.

Name	Address	Amount	How owing
W. Darion	Sault Ste. Marie	8 8 [illegible] 51 96	Aug. and Sept. Pulp Mill
G. Nuchellot	Sault Ste. Marie	12 01	Aug. and Sept. Pulp Mill.
W. Chibnall	Sault Ste. Marie	31 85 31 11	Aug. and Sept. Pulp Mill.
A. Darion	Sault Ste. Marie	33 98 16 07	Aug. and Sept. Pulp Mill
L. Gamoco	Sault Ste. Marie	11 37	Aug. and Sept. Pulp Mill.
J. Garello	Sault Ste. Marie	25 05 28 18	Aug. and Sept. Pulp Mill
W. Priest	Sault Ste. Marie	13 21 24 79	Aug. and Sept. Pulp Mill.
D. Verana	Sault Ste. Marie	25 05 56 60	Aug. and Sept. Pulp Mill.
Edward Hill	Soo	43 00 40 22	Aug. and Sept. Operator, Pulp Mill
Ed. Roberts	Soo	15 42 21 66	Aug. and Sept. Operator, Pulp Mill
C. Mathewson	Soo	47 35 27 73	Aug. and Sept. Operator, Pulp Mill
Wm. McIntosh	Soo	20 18 26 62	Aug. and Sept. Operator, Pulp Mill
J. Yates	Soo	9 05 25 90 29 96	Aug. and Sept. Operator, Pulp Mill
H. Younghusband	Soo	60 00 28 78	Aug. and Sept. Operator, Pulp Mill
G. Gracomo	Soo	32 57 18 70 20 90	Aug. and Sept. Operator, Pulp Mill.
J. Calrend	Soo	35 20 26 53	Aug. and Sept. Operator, Pulp Mill.
T. Hill	Soo	18 40 30 86	Aug. and Sept. Operator, Pulp Mill.
P. Leishman	Soo	19 51 57 17	Aug. and Sept. Operator, Pulp Mill.
J. F. Isherwood	Soo	25 95 47 50	Aug. and Sept. Operator, Pulp Mill.
J. W. McTaggart	Soo	21 49 44 50	Aug. and Sept. Operator, Pulp Mill.
M. Purdy	Soo	25 20 54 80	Aug. and Sept. Operator, Pulp Mill.
A. Defdo	Soo	1 89 1 93	Aug. and Sept. Operator, Pulp Mill.
C. Dercarlo	Sault Ste. Marie	7 85 8 15 20 98 57 95 25 95	Aug. and Sept. Operator, Pulp Mill.
E. Perron	Sault Ste. Marie	50 45	Aug. and Sept. Operator, Pulp Mill.
R. Doyle	Sault Ste. Marie	25 95 36 95	Aug. and Sept. Operator, Pulp Mill
G. Gull	Sault Ste. Marie	23 59 6 37	Aug. and Sept. Operator, Pulp Mill.
L. Monio	Sault Ste. Marie	44 30 10 38 17 30	Aug. and Sept. Operator, Pulp Mill.
R. Wiseman	Sault Ste. Marie	45 72 1 73 15 87 23 59	Aug. and Sept. Operator, Pulp Mill.
R. Albrough	Sault Ste. Marie	33 67	Aug. and Sept. Operator, Pulp Mill.
D. Turner	Sault Ste. Marie	15 27 23 59	Aug. and Sept. Operator, Pulp Mill.
M. C. Aubin	Sault Ste. Marie	33 67	Aug. and Sept. Machinist.
G. H. Millington	Sault Ste. Marie	15 27 123 00 119 50	Aug. and Sept. Operator, Pulp Mill.
A. M. Finlay	Sault Ste. Marie	60 17 27 80	Aug. and Sept. Operator, Pulp Mill.
C. Millington	Sault Ste. Marie	65 12 44 11	Aug. and Sept. Operator, Pulp Mill.
P. Cains	Sault Ste. Marie	4 74	Aug. and Sept. Operator, Pulp Mill.
P. Gracomo	Sault Ste. Marie	26 32 56 60	Aug. and Sept. Operator, Pulp Mill.
Louis Rosano	Sault Ste. Marie	13 94	Aug. and Sept. Operator, Pulp Mill.
A. Rocco	Sault Ste. Marie	25 95 53 15	Aug. and Sept. Operator, Pulp Mill.
J. McDonald	Sault Ste. Marie	60 54 81 40	Aug. and Sept. Operator, Pulp Mill.
Geo. Sigman	Sault Ste. Marie	67 25 31 59	Aug. and Sept. Operator, Pulp Mill.
A. E. Millington	Sault Ste. Marie	257 83	Aug. and Sept. Pulp Mill.
E. A. McEwen	Sault Ste. Marie	2[illegible]1 70 179 50	Aug. and Sept. Pulp Mill.

Name.	Address.	Amount.	How owing.
A. Vanninier	Sault Ste. Marie	$40 04	Aug. and Sept. Pulp Mill.
		24 60	
V. Matrain	Sault Ste. Marie	56 75	Aug. and Sept. Pulp Mill.
		28 03	
D. Tregengo	Sault Ste. Marie	4 21	Aug. and Sept. Pulp Mill.
F. Glorio	Sault Ste. Marie	26 58	Aug. and Sept. Pulp Mill.
		57 80	
J. Kearns	Sault Ste. Marie	11 58	Aug. and Sept. Pulp Mill.
C. Purdy	Sault Ste. Marie	55 55	Aug. and Sept. Pulp Mill.
		26 45	
I. Gagnon	Sault Ste. Marie	58 30	Aug. and Sept. Pulp Mill.
		27 15	
G. B. Gartshow	Sault Ste. Marie	52 45	Aug. and Sept. Pulp Mill.
		35 87	
J. E. McDonald	Sault Ste. Marie	28 76	Aug. and Sept. Pulp Mill.
		56 90	
O. Hagen	Sault Ste. Marie	46 90	Aug. and Sept. Pulp Mill.
		11 83	
H. E. Bell	Sault Ste. Marie	99 50	Aug. and Sept. Pulp Mill.
		74 50	
J. Ward	Sault Ste. Marie	57 00	Aug. and Sept. Pulp Mill.
		40 67	
Jno. Ross	Sault Ste. Marie	3 56	Aug. and Sept. Pulp Mill.
		18 58	
Geo. Willis	Sault Ste. Marie	27 78	Aug. and Sept. Pulp Mill.
G. Gromo	Sault Ste. Marie	32 37	Aug. and Sept. Pulp Mill.
		29 98	
H. Grindy	Sault Ste. Marie	33 43	Aug. and Sept. Pulp Mill.
		74 56	
A. Belleau	Sault Ste. Marie	57 95	Aug. and Sept. Pulp Mill.
		29 98	
Z. Dini	Sault Ste. Marie	29 98	Aug. and Sept. Pulp Mill.
		57 95	
R. Iredale	Sault Ste. Marie	146 90	Aug. and Sept. Pulp Mill.
		71 41	
E. Jannison	Sault Ste. Marie	19 13	Aug. and Sept. Pulp Mill.
J. Albrough	Sault Ste. Marie	22 30	Aug. and Sept. Pulp Mill.
J. Crowley	Sault Ste. Marie	61 00	Aug. and Sept. Pulp Mill.
J. Conway	Sault Ste. Marie	32 83	Aug. and Sept. Pulp Mill.
		54 00	
J. Kemp	Sault Ste. Marie	56 96	Aug. and Sept. Pulp Mill.
		103 40	
W. Burk	Sault Ste. Marie	37 55	Aug. and Sept. Pulp Mill.
		77 56	
H. Wyauh	Sault Ste. Marie	24 02	Aug. and Sept. Pulp Mill.
		19 40	
J. Colbeck	Sault Ste. Marie	62 78	Aug. and Sept. Pulp Mill.
		29 98	
G. A. Johnson	Sault Ste. Marie	80 12	Aug. and Sept. Pulp Mill.
		52 14	
Geo. Baycroft	Sault Ste. Marie	69 50	Aug. and Sept. Pulp Mill.
		69 50	
L. Rocko	Sault Ste. Marie	29 08	Aug. and Sept. Pulp Mill.
		30 60	
G. Chiarelli	Sault Ste. Marie	57 95	Aug. and Sept. Pulp Mill.
		11 28	
J. R. Johnson	Sault Ste. Marie	44 41	Aug. and Sept. Pulp Mill.
		73 75	
W. C. Stabach	Sault Ste. Marie	62 90	Aug. and Sept. Pulp Mill.
		37 26	
N. A. Cowie	Sault Ste. Marie	59 50	Aug. and Sept. Pulp Mill.
A. Naulh	Sault Ste. Marie	9 35	Aug. and Sept. Pulp Mill.
		28 31	
Jas. McKinley	Sault Ste. Marie	10 58	Aug. and Sept. Pulp Mill.
		5 16	
		6 67	
A. Tenzi	Sault Ste. Marie	7 72	Aug. and Sept. Pulp Mill.
V. Chearilli	Sault Ste. Marie	26 68	Aug. and Sept. Pulp Mill.
		56 60	
E. Gagezqet	Sault Ste. Marie	56 60	Aug. and Sept. Pulp Mill.
		26 68	
E. B. Killens	Sault Ste. Marie	15 00	Aug. and Sept. Pulp Mill.
		7 20	
G. Carnu	Sault Ste. Marie	23 29	Aug. and Sept. Pulp Mill.
T. Taylor	Sault Ste. Marie	32 18	Aug. and Sept. Pulp Mill.
		57 83	
G. Zona	Sault Ste. Marie	1 93	Aug. and Sept. Pulp Mill.
N. Pasquale	Sault Ste. Marie	24 90	Aug. and Sept. Pulp Mill.
		53 15	
J. Bronson	Sault Ste. Marie	18 83	Aug. and Sept. Pulp Mill.
W. Ritchie	Sault Ste. Marie	23 29	Aug. and Sept. Pulp Mill.
		23 59	

Name.	Address	Amount.	How owing.
Wm. Neill	Sault Ste. Marie	90 10 60 54	Aug. and Sept. Pulp Mill.
C. Roy	Sault Ste. Marie	28 55 56 75	Aug. and Sept. Pulp Mill.
G. T. Iredale	Sault Ste. Marie	89 42 30 03	Aug. and Sept. Pulp Mill.
J. F. Gilmore	Sault Ste. Marie	77 42 60 98	Aug. and Sept. Pulp Mill.
O. C. Hall	Sault Ste. Marie	27 03 15 10	Aug. and Sept. Pulp Mill.
James Gleison	Sault Ste. Marie	77 00 71 50	Aug. and Sept. Pulp Mill.
J. McDonald	Sault Ste. Marie	47 39 34 39	Aug. and Sept. Pulp Mill.
E. Royeroft	Sault Ste. Marie	55 92 31 51	Aug. and Sept. Pulp Mill.
A. Grant	Sault Ste. Marie	26 02 13 24	Aug. and Sept. Pulp Mill.
W. A. Stick	Sault Ste. Marie	1 73	Aug. and Sept. Saw Mill.
J. M. Damask	Sault Ste. Marie	59 10 102 50	Aug. and Sept. Saw Mill.
Jas. Laformer	Sault Ste. Marie	34 55 58 00	Aug. and Sept. Saw Mill.
Wm. Johnson	Sault Ste. Marie	1 78 10 03	Aug. and Sept. Saw Mill.
Chas. Gaderson	Sault Ste. Marie	25 95 45 00	Aug. and Sept. Saw Mill.
John Pathon	Sault Ste. Marie	39 60 42 18	Aug. and Sept. Saw Mill.
William Allan	Sault Ste. Marie	49 90 33 66	Aug. and Sept. Saw Mill.
Owen Sullivan	Sault Ste. Marie	52 87 30 26	Aug. and Sept. Saw Mill.
D. Moore	Sault Ste. Marie	8 67 30 26	Aug. and Sept. Saw Mill.
J. Peter	Sault Ste. Marie	98	Sept. Saw Mill.
Wm. McNeal	Sault Ste. Marie	9 50 48 45	Aug. and Sept. Saw Mill.
Joseph Windle	Sault Ste. Marie	37 62 58 90	Aug. and Sept. Saw Mill.
Chas. Nelson	Sault Ste. Marie	29 41 51 65	Aug. and Sept. Saw Mill.
Nick Paragren	Wilde	69 12	Aug. and Sept. Woodsman.
Peter Colton	Sault Ste. Marie	56 40 55 50	Sept. Saw Mill.
John Bedore	Sault Ste. Marie	1 98	Sept. Saw Mill.
Geo. Burley	Sault Ste. Marie	30 93 53 35	Aug. and Sept. Stables.
P. Belanger	Sault Ste. Marie	1 63	Aug. and Sept. Pulp Mill.
J. Verdone	Sault Ste. Marie	17 80 37 24	Aug. and Sept. Pulp Mill.
Joseph Ricard	Sault Ste. Marie	35 76 65 80	Aug. and Sept. Saw Mill.
Chas Pettett	Sault Ste. Marie	61 50 35 64	Aug. and Sept. Saw Mill.
Alex. Savage	Sault Ste. Marie	29 70 51 50	Aug. and Sept. Saw Mill.
James Coburn	Sault Ste. Marie	43 25 25 95	Aug. and Sept. Saw Mill.
Melville O'Neil	Sault Ste. Marie	32 37	Aug. Saw Mill.
F. Lennox	Sault Ste. Marie	21 75 16 22	Aug. and Sept. Saw Mill.
Chas. Samson	Sault Ste. Marie	14 12 25 95	Aug. and Sept. Saw Mill.
Tony Fochet	Sault Ste. Marie	40 30 23 70	Aug. and Sept. Saw Mill.
Jake Christonan	Sault Ste. Marie	86 50 62 58	Aug. and Sept. Saw Mill.
Nuke Lougo	Sault Ste. Marie	39 50 20 54	Aug. and Sept. Saw Mill.
John McMillan	Sault Ste. Marie	61 56	Aug. and Sept. Saw Mill.
James Watson	Sault Ste. Marie	11 00 9 26 33 45	Aug. and Sept. Saw Mill.
Thos. Walters	Sault Ste. Marie	42 06 29 22	Aug. and Sept. Saw Mill.
Wm. Blanchard	Sault Ste. Marie	35 45 60 69	Aug. and Sept. Saw Mill.
John Bronson	Sault Ste. Marie	17 30 22 49	Aug. and Sept. Saw Mill.
J. J. Edwards	Sault Ste. Marie	22 49 42 37	Aug. and Sept. Saw Mill.

Name.	Address.	Amount.	How owing.
Jno. Ouillette	Sault Ste. Marie	$40 95 65 50	Aug. and Sept. Saw Mill.
Richard Jones	Sault Ste. Marie	209 50 174 00	Aug. and Sept. Superintendent.
Horace Touliere	Sault Ste. Marie	45 50 37 61	Aug. and Sept. Timekeeper.
William Ashmore	Sault Ste. Marie	3 46	Aug. and Sept. Laborer.
Frank Major	Sault Ste. Marie	34 55 58 00	Aug. and Sept. Saw Mill.
William Evans	Sault Ste. Marie	25 95 20 76	Aug. and Sept. Saw Mill.
Thos. Derassa	Sault Ste. Marie	51 50 29 70	Aug. and Sept. Saw Mill.
Arthur Ricard	Sault Ste. Marie	1 73	Aug. and Sept. Saw Mill.
Thos. Gartland	Sault Ste. Marie	29 70 13 86	Aug. and Sept. Saw Mill.
Thos. Lycett	Sault Ste. Marie	26 65 41 74	Aug. and Sept. Saw Mill.
John McMillan	Sault Ste. Marie	24 22 55 90	Aug. and Sept. Saw Mill.
James Burk	Sault Ste. Marie	24 22	Aug. and Sept. Saw Mill.
Chas. Gagnon	Sault Ste. Marie	29 70 1 73 49 90	Aug. and Sept. Saw Mill.
Frank Turney	Sault Ste. Marie	29 41	Aug. and Sept. Saw Mill.
Otto Ravell	Sault Ste. Marie	40 91 64 50	Aug. and Sept. Saw Mill.
Joseph Hudson	Sault Ste. Marie	58 00 33 22	Aug. and Sept. Saw Mill.
C. Bernier	Sault Ste. Marie	22 40 35 10	Aug. and Sept. Saw Mill.
J. Bothwell	Sault Ste. Marie	116 50 66 75	Aug. and Sept. Saw Mill.
Noble Rogers	Sault Ste. Marie	67 05 109 50	Aug. and Sept. Saw Mill.
Louis Lavasse	Sault Ste. Marie	27 70 50 50	Aug. and Sept. Saw Mill.
Arthur Burrows	Sault Ste. Marie	2 96 31 47	Aug. and Sept. Saw Mill.
Howard O'Neil	Sault Ste. Marie	14 70 17 12	Aug. and Sept. Saw Mill.
Thos. Carlucas	Sault Ste. Marie	29 70 47 50	Aug. and Sept. Saw Mill.
D. Munroe	Sault Ste. Marie	2 58	Sept. Saw Mill.
A. Gueza	Sault Ste. Marie	23 56 4 26	Aug. and Sept. Saw Mill.
Arthur Irwin	Sault Ste. Marie	25 95 15 00	Aug. and Sept. Saw Mill.
Frank Kionko	Sault Ste. Marie	21 64 41 10	Aug. and Sept. Saw Mill.
Frank Reno	Sault Ste. Marie	42 70 21 32	Aug. and Sept. Saw Mill.
Chas. Gagnon	Sault Ste. Marie	45 50 29 70	Aug. and Sept. Saw Mill.
Alex. McRae	Sault Ste. Marie	25 95 45 00	Aug. and Sept. Saw Mill.
Robert Irwin	Sault Ste. Marie	25 95 45 00	Aug. and Sept. Saw Mill.
Joseph Roleau	Sault Ste. Marie	33 45 58 00	Aug. and Sept. Saw Mill.
Thos. Petterman	Sault Ste. Marie	36 95 64 50	Aug. and Sept. Saw Mill.
R. Darrack	Sault Ste. Marie	29 70 51 50	Aug. and Sept. Saw Mill.
Dan Dewar	Sault Ste. Marie	6 16 23 70	Aug. and Sept. Saw Mill.
Dollena Watson	Sault Ste. Marie	20 40 19 50	Aug. and Sept. Stenographer.
F. King	Sault Ste. Marie	60 25 61 50	Aug. and Sept. Veneer Mill.
E. Schubeck	Sault Ste. Marie	41 05	Aug. and Sept. Veneer Mill.
Ed. J. Racine	Sault Ste. Marie	8 65	Aug. and Sept. Veneer Mill.
Jas. Bingham	Sault Ste. Marie	23 49 39 89	Aug. and Sept. Veneer Mill.
O. Hall	Sault Ste. Marie	51 30 27 64	Aug. and Sept. Veneer Mill.
R. Parker	Sault Ste. Marie	23 62 7 23	Aug. and Sept. Veneer Mill.
Thos. Acres	Sault Ste. Marie	37 12 49 37	Aug. and Sept. Veneer Mill.
W. Bingham	Sault Ste. Marie	21 14 12 20	Aug. and Sept. Veneer Mill.

Name.	Address	Amount	How owing
H. Graham	Sault Ste. Marie	[illegible]	Aug. and Sept. Veneer Mill.
A. McKechnie	Sault Ste. Marie	[illegible]	Aug. and Sept. Veneer Mill.
G. Kearns	Sault Ste. Marie	[illegible]	Aug. and Sept. Veneer Mill.
Geo. Grant	Sault Ste. Marie	13 51	Aug. and Sept. Veneer Mill.
		14 35	
J. Killens	Sault Ste. Marie	20 50	Aug. and Sept. Veneer Mill.
		15 01	
Ed. Gumte	Sault Ste. Marie	13 25	Aug. and Sept. Veneer Mill.
		27 64	
J. H. Santose	Wilde	56 54	Aug. and Sept. Woods Foreman.
		37 37	
Thos. Cain	Sault Ste. Marie	30 68	Aug. and Sept. Saw Mill.
		52 50	
E. A. Halstead	Sault Ste. Marie	0 75	Aug. and Sept. Saw Mill.
		39 97	
Jerry Lynch	Sault Ste. Marie	54 97	Aug. and Sept. Saw Mill.
		46 75	
P. MesKimins	Sault Ste. Marie	57 15	Aug. and Sept. Veneer Mill.
		24 82	
Tony Tongo	Sault Ste. Marie	30 86	Aug. and Sept. Veneer Mill.
		24 14	
J. Townsend	Sault Ste. Marie	20 64	Aug. and Sept. Veneer Mill.
		34 30	
A. Ross	Sault Ste. Marie	20 66	Aug. and Sept. Veneer Mill.
		24 69	
C. Watt	Sault Ste. Marie	13 90	Aug. and Sept. Veneer Mill.
		14 64	
Thos. Calder	Sault Ste. Marie	35 64	Aug. and Sept. Veneer Mill.
		58 00	
M. Nelan	Sault Ste. Marie	47 70	Aug. and Sept. Veneer Mill.
		31 62	
R. Burns	Sault Ste. Marie	25 79	Aug. and Sept. Veneer Mill.
		15 53	
A. Jessopp	Sault Ste. Marie	33 10	Aug. and Sept. Veneer Mill.
		29 15	
O. Casini	Sault Ste. Marie	6 26	Aug. and Sept. Veneer Mill.
Jas. Portlance	Sault Ste. Marie	5 52	Aug. Saw Mill.
Harry Bowen	Sault Ste. Marie	19 88	Sept. Saw Mill.
Geo. Parry	Sault Ste. Marie	20 76	Sept. Saw Mill.
R. Gloff	Sault Ste. Marie	99 50	Aug. and Sept. Veneer Mill.
		99 50	
Wilfred Seegar	Sault Ste. Marie	25 95	Aug. and Sept. Saw Mill.
		14 12	
James Kocha	Sault Ste. Marie	104 80	Aug. and Sept. Veneer Mill.
		67 00	
H. Shields	Sault Ste. Marie	9 24	Aug. and Sept. Veneer Mill.
		13 06	
N. Dillon	Sault Ste. Marie	17 20	Aug. and Sept. Veneer Mill.
		10 14	
S. Madill	Sault Ste. Marie	10 14	Aug. and Sept. Veneer Mill.
		13 81	
T. Simons	Sault Ste. Marie	1 78	Aug. and Sept. Veneer Mill.
		55 30	
		32 04	
C. Delesanto	Sault Ste. Marie	53 30	Aug. and Sept. Veneer Mill.
		32 04	
J. Petterson	Sault Ste. Marie	16 02	Aug. and Sept. Veneer Mill.
		24 60	
Leo Fortey	Sault Ste. Marie	24 14	Aug. and Sept. Veneer Mill.
		43 25	
M. Corcoran	Sault Ste. Marie	25 89	Aug. and Sept. Veneer Mill.
		46 75	
S. Richards	Sault Ste. Marie	51 50	Aug. and Sept. Veneer Mill.
		27 61	
R. John	Sault Ste. Marie	24 14	Aug. and Sept. Veneer Mill.
		37 82	
A. Nault	Sault Ste. Marie	18 17	Aug. and Sept. Veneer Mill.
		10 14	
W. Mooney	Sault Ste. Marie	33 64	Aug. and Sept. Veneer Mill.
		15 00	
H. Fresh	Sault Ste. Marie	29 56	Aug. and Sept. Veneer Mill.
		38 65	
A. Turner	Sault Ste. Marie	27 16	Aug. and Sept. Veneer Mill.
		38 65	
D. Purdon	Sault Ste. Marie	38 65	Aug. and Sept. Veneer Mill.
		26 98	
F. Middleton	Sault Ste. Marie	20 64	Aug. and Sept. Veneer Mill.
		10 33	
P. Dool	Sault Ste. Marie	34 64	Aug. and Sept. Veneer Mill.
		51 50	

Name.	Address.	Amount	How owing.
A. Lucas	Sault Ste. Marie	$33 64 57 50	Aug. and Sept. Veneer Mill.
P. Galls	Sault Ste. Marie	43 25 24 14	Aug. and Sept. Veneer Mill.
C. Axelson	Sault Ste. Marie	21 29 17 14	Aug. and Sept. Veneer Mill.
J. Aeriell	Sault Ste. Marie	45 00 24 14 1 75	Aug. and Sept. Veneer Mill.
J. P. Devine	Sault Ste. Marie	53 50 45 14	Aug. and Sept. Veneer Mill.
Tony Spend	Sault Ste. Marie	43 25 27 64 1 75	Aug. and Sept. Veneer Mill.
W. Welfred	Sault Ste. Marie	17 62 20 94	Aug. and Sept. Veneer Mill.
Geo. O. Neil	Sault Ste. Marie	19 82 13 27	Aug. and Sept. Veneer Mill.
J. Houston	Sault Ste. Marie	13 26 25 89	Aug. and Sept. Veneer Mill.
M. McDonall	Sault Ste. Marie	13 99 25 89	Aug. and Sept. Veneer Mill.
Geo. King	Sault Ste. Marie	89 50 89 50	Aug. and Sept. Veneer Mill.
W. King	Sault Ste. Marie	63 50 56 50	Aug. and Sept. Veneer Mill.
H. Smith	Sault Ste. Marie	15 12	Aug. and Sept. Veneer Mill.
J. Kueblman	Sault Ste. Marie	62 75 59 50	Aug. and Sept. Veneer Mill.
Geo. Houston	Sault Ste. Marie	13 26 25 89	Aug. and Sept. Veneer Mill.
William Lee	Sault Ste. Marie	36 25 25 89	Aug. and Sept. Veneer Mill.
Joshua Miskimons	Sault Ste. Marie	20 05 11 79	Aug. and Sept. Veneer Mill.
Hugh Martin	E. Whitman	4 96 114 92	Aug. and Sept. Culler.
Robt. McLellan	McLellan Cp	233 17 29 39	Aug. and Sept. Woods Foreman.
Samuel Ross	Lake Achigan	9 51	Aug. and Sept. Woodsman.
J. A. Haude	Sault Ste. Marie	59 50 59 50	Aug. and Sept. Veneer Mill.
W. G. Munifan	Sault Ste. Marie	199 50 199 50	Aug. and Sept. Veneer Mill.
H. L. Baldwin	Sault Ste. Marie	75 25 53 64	Aug. and Sept. Veneer Mill.
Enoch Waite	Sault Ste. Marie	8 28 10 89	Aug. and Sept. Veneer Mill.
A. Madill	Sault Ste. Marie	20 68 29 99	Aug. and Sept. Veneer Mill.
H. Green	Sault Ste. Marie	59 30 59 30	Aug. and Sept. Audit Office.
Mrs. Jas Hobin	Helen's Mine	21 56 29 50	Aug. and Sept. Hospital.
James Hobin	Helen's Mine	21 56 29 50	Aug. and Sept. Hospital.
J. Nelan	Soo, Ont	27 62 45 00	Aug. and Sept. Veneer Mill.
E. Davey	Soo, Ont	15 70 17 61	Aug. and Sept. Stables.
J. M. Davey	Soo, Ont	21 77 43 90	Aug. and Sept. Stables.
J. Thompson	Soo, Ont	3 46	Sept. Police.
J. Mooney	Sault Ste. Marie	45 00 29 39	Aug. and Sept. Veneer Mill.
Jack O'Neill	Sault Ste. Marie	63 25 67 76	Aug. and Sept. Veneer Mill.
Creighton D. Wolfe	Sault Ste. Marie	26 37	Aug. and Sept. Veneer Mill.
James Bernier	Sault Ste. Marie	12 40 20 54	Aug. and Sept. Saw Mills.
Herbert Smith	Sault Ste. Marie	10 62	Aug. and Sept. Saw Mills.
Ernest Poulier	Sault Ste. Marie	4 96 10 78	Aug. and Sept. Saw Mills.
Philip Belonger	Sault Ste. Marie	24 80	Aug. and Sept. Saw Mills.
Max Touliere	Sault Ste. Marie	24 22 13 50	Aug. and Sept. Saw Mills.
August Lacombe	Sault Ste. Marie	26 50 30 28	Aug. and Sept. Saw Mills.
E. J. Rossco	Sault Ste. Marie	51 70	Aug. and Sept. Saw Mills.
Jas. Nicholson	Sault Ste. Marie	24 22 78 15	Aug. and Sept. Saw Mills.

Name.	Address.	Amount.	How owing.
Edward Munno	Sault Ste. Marie	$45 85	Aug. and Sept. Saw Mills.
M. Cavanagh	Sault Ste. Marie	50 50 61 50	Aug. and Sept. Saw Mills. Aug. and Sept. Saw Mills.
Chas Lacomb	Sault Ste. Marie	61 50 32 66	Aug. and Sept. Saw Mills.
Arthur Lacomb	Sault Ste. Marie	51 50 51 50	Aug. and Sept. Saw Mills.
Oscar Mann	Sault Ste. Marie	29 70	Aug. and Sept. Saw Mills.
Jas. Thompson	Sault Ste. Marie	11 80 51 30	Aug. and Sept. Saw Mills.
Ed. Finlaw	Sault Ste. Marie	30 28 34 64	Aug. and Sept. Saw Mills.
Rich Jackson	Sault Ste. Marie	50 95 17 50	Aug. and Sept. Saw Mills.
Alonzo Touliere	Sault Ste. Marie	23 58 13 72	Aug. and Sept. Saw Mills.
Thos. McKerwan	Lake Achigan	25 50 33 00	Aug. and Sept. Woodsman.
Geo. E. Parkinson	S. Chippewa	7 41 40 00 64	Aug. and Sept. Woodsman.
Alex. McLean	Sault Ste. Marie	25 81 20 68	Aug. and Sept. Machinist.
Jas. Horton	Sault Ste. Marie	73 72 22 80	Aug. and Sept. Machinist.
J. Begg	Sault Ste. Marie	12 56 33 45	Aug. and Sept. Laborer.
G. Fraser	Sault Ste. Marie	55 75 20 92	Aug. and Sept. Moulder.
John Wheelton	Sault Ste. Marie	61 50 20 76	Aug. and Sept. Machinist.
A. E. Beals	Sault Ste. Marie	176 08 87 08	Aug. and Sept. Draughtsman.
W. B. Beals	Sault Ste. Marie	24 25 48 58	Aug. and Sept. Draughtsman.
H. M. Spafford	Sault Ste. Marie	69 40 31 25	Aug. and Sept. Clerk.
L. J. L. Dennis	Achigan Creek	49 50 10 77 6 00	Aug. and Sept. Clerk.
M. Aubin	Sault Ste. Marie	7 05 36 07	Aug. and Sept. Machinist.
Robt Sampson	Sault Ste. Marie	24 14 51 50	Aug. and Sept. Saw Mill.
S. S. Smith	Sault Ste. Marie	29 70 85 50 85 80	Aug. and Sept. Saw Mill.
John Teets	Sault Ste. Marie	40 67 68 52	Aug. and Sept. Saw Mill.
Joseph Touliere	Sault Ste. Marie	42 56 19 80	Aug. and Sept. Saw Mill.
A. Wilkins	Sault Ste. Marie	8 65 3 92	Aug. and Sept. Saw Mill.
Wm. Nicholson	Sault Ste. Marie	24 30	Aug. and Sept. Saw Mill.
M. Brunette	Sault Ste. Marie	74 70 129 50	Aug. and Sept. Saw Mill.
W. H. Chadwick	Soo	14 02	Oct. Stenographer.
E. Kinnaa	Soo	67 74	Oct. Bookkeeper.
I. E. McLurg	Soo	37 74	Oct. Asst. Cashier.
Sara J. Hopkins	Soo	26 00	Oct. Stenographer.
F. K. Allen	Soo	20 09	Oct. Clerk.
M. E. Furrant	Soo	29 03	Oct. Stenographer.
S. Proctor	Soo	89 12	Aug. and Sept. Watertender.
W. Landrintle	Soo	3 71	Aug. and Sept. Charcoal Wood Op'r.
Alex. Hayes	Soo	51 89	Aug. and Sept. Sawyer, Steel Dept
Walter D. Jones	Soo	7 25	Oct. Stenographer.
Dan Lewis	Soo	39 84	Oct. Foreman.
J. A. Paul	Soo	20 34	Oct. Clerk.
F. W. Dickey	Soo	36 48	Oct. Charcoal Dept. Watchman
W. Priest	Soo	5 85	Oct. Sulphur Mill Weigher.
H. Sedford	Helen Mine	29 33	Wages. Oct.
D. J. Redmond	Helen Mine	1 41	Wages. Oct.
T. Richardson	Helen Mine	29 77	Wages. Oct.
A. Bingham	Helen Mine	35 82	Wages. Oct.
W. A. Brown	Helen Mine	28 71	Wages. Oct.
C. L. Avis	Sault Ste. Marie	31 94	Oct. Stenographer.
R. Thompson	Sault Ste. Marie	42 58	Oct. Veh. Clerk.
E. Gorby	Sault Ste. Marie	36 77	Oct. Compens. Wks. Watch.
J. Reilly	Helen Mine	21 21	Oct. Fireman.
W. W. Dunlop	Helen Mine	25 59	Oct. Accountant.
Andrew Pombert	Soo	51 62	Aug. and Sept. Compens. Wks.

Name.	Address.	Amount.	How owing.
M. Johnstone	Helen Mine	$21 46	Oct. Fireman.
Jno. Watson	Soo	57 74	Aug. and Sept. Compens. Wks.
W. C. Kydd	Helen Mine	30 47	Aug. and Sept. Miner.
Geo H. Taylor	Mich. Ry	78 00	Aug. and Sept. Miner.
F. Myhill	Mich. Ry	46 05	Aug. Brakeman.
A. Halskaur	Michipicoten	74 47	Aug. and Sept. Stevedore.
J. D. Watson	Soo	65 05	Sept. Fireman.
J. D. Watson	Soo	49 38	
Robert Horon	Soo	35 47	Aug. and Sept. Pulp Boom.
Larrisse Millette	Lower Shep Creek	24 79	Sept. Woodsman.
Nap. Dubois	Lower Shep Creek	38 91	Sept. Woodsman.
R. Elliott	Grace Mines	153 58	Sept. Almalgomater.
Hete Oya	Wilde	403 29	Sept. Deducting from Woodcutters for board supplied.
Joseph Aubin	East Whitman Creek	11 22	Sept. Woodsman.
James Robinson	Lower Whitman Creek	21 07	
Jacob Macki	Belleme	225 85	Aug. and Sept. Deduction from Woodcutters for board supplied.
Gi Bonifeoro	Soo	25 32	Charcoal Oper. Woodcutter.
Geo. Lerocque	Pine Camp	56 10	Woodsman.
J. N. Ross	Sault Ste. Marie	5 27	Charcoal Oper.
Robert Campbell	Middle Shep Creek	10 11	Woodsman.
James Freeman	Front Creek	20 71	Woodsman.
Alex. Lefleur	East Whitman	44 98	Woodsman.
Thomas McFall	Front Creek Camp	10 18	Woodsman.
Jno. Connolly	East Whitman	12 60	Woodsman.
Fred Stewart	Sault Ste. Marie	11 00	Charcoal, Wood Oper.
Noel Proulx	Pine Camp	56 91	Woodsman.
St. Landreville	Soo	41 50	Veneer Mill.
Tom Muzio	Soo	32 09	Woodchopper.
Auguston Castonques	Goulais River	10 53	Woodsman.
Dollar Guebault	Goulais River	1 31	Woodsman.
Michael O'Brien	Porlar Lake	3 79	Woodsman.
Xavier Bellair	East Whitman	7 66	Waretaker.
G. Myers	Grace Mine	94 57	Woodchopper.
Ed. Droper		36 76	Woodchopper.
Sam Gouthier		13 57	Woodchopper.
Alphonsine St. Armond	Middle Ship Canal	20 00	Woodsman.
Mrs. James Mayer	South Chippewa	10 00	Woodsman.
Tony Secreto		56 75	Veneer Mill.
G. F. Daniels	Soo	72 58	Oct. Carshops Draftsman.
A. Blue	Soo	57 16	Oct. Woods Dept Accountant.
John Kirby	Soo	18 85	Oct. Woods Caring for horse.
W. A. Tulloch	Soo	27 35	Oct. Clerk.
E. G. Foster	Soo	20 76	Oct. Scaler.
W. R. McKibbon	Soo	40 38	Oct. Charcoal Dept. Accountant.
D. Anderson	Soo	26 25	Oct. Charcoal Dept. Watchman.
D. Heiferty	Soo	10 00	Oct. Charcoal Dept Watchman.
J. F. Inglee	Soo	46 13	Oct. Walking Boss.
H. Dennison	Soo	45 43	Assisstant Supt.
Vanassa Segris	Up. Ship Ck	22 05	Sept. Woodsman.
Philias Chalifour	Up. Ship Ck	22 55	Sept. Woodsman.
Osias Tramble	Up. Ship Ck	22 55	Sept. Woodsman.
Alf. Inesnell	Up. Ship Ck	17 12	Sept. Woodsman.
Sir Ourutte	Up. Ship Ck	16 68	Sept. Woodsman.
Chas. Major	Up. Ship Ck	22 55	Sept. Woodsman.
Nap. Cahier	Up. Ship Ck	19 54	Sept. Woodsman.
James Sayer	Goulais River	5 90	Sept. Woodsman.
Charles Lowers	North Whitman	16 71	Sept. Woodsman.
John Sulier	North Whitman	3 77	Sept. Woodsman.
Robert Blyth	North Whitman	13 84	Sept. Woodsman.
John Boyer	North Whitman	7 56	Sept. Woodsman.
James Vallie	North Whitman	5 70	Sept. Woodsman.
Louis Vallie	Lower Whitman	9 20	Sept. Woodsman.
A. N Philion	South Chippewa	31 64	Sept. Woodsman.
Theodule Condon	Pine Camp	24 50	Sept. Woodsman.
M. Ross	Grace Mine	32 77	Aug. and Sept. Engineer.
W. Stevens	Grace Mine	13 62	Sept. Miner.
Gus Chisem	Grace Mine	19 80	Sept. Soo Saw Mill.
Joe Sassae	Grace Mine	22 76	Sept. Soo Saw Mill.
S Depietro	Grace Mine	84 87	Veneer Mill.
W. Anderson	Grace Mine	4 46	Laborer.
W. H. Mole	Soo	105 11	Sept. Machinist.
A. Ward	Soo	14 61	Sept. Machinist.
A. Saunch	Soo	10 62	Sept. Charcoal Dept. Laborer.
C. J. Wilson	Soo	20 86	Sept. Electric Dept. Electrician.
J. Coppolette	Soo	40 06	Aug. Sulphite Screens.
J. Coppolette	Soo	24 02	Sept. Sulphite Screens.
G. Perri	Soo	25 95	Aug. and Sept. Cleaner.
Thomas Found	Soo	19 56	Sept. Screen Fender.
F. Code	Soo	18 28	Aug. Trucker.
E. Bernard	Soo	18 15	Aug. Barker Foreman.

Name	Address	Amount	How owing
J. Burrie	Soo	$28 18	Aug. Sulphur cleaner.
F. Goccolo	Soo	11 69	Aug. and Sept. G. W. Screen.
P. Correrio	Soo	51 41	Aug. and Sept. Stevedore.
F. Ponte	Soo	51 79	Aug. and Sept. Stevedore.
G. Delseca	Soo	55 08	Aug. and Sept. Stevedore.
N. Martuch	Soo	51 86	Aug. and Sept. Stevedore.
P. Parker	Soo	2 86	Sept. Fireman.
J. Gardette	Soo	41 57	Sept. Station Laborer.
J. Rourke	Soo	20 73	Sept. Conductor.
Chas. McDonald	Soo	125 11	Sept. Brakesman.
Robt. Frazer	Soo	61 90	Sept. Brakesman.
L. D. Villa	Soo	3 79	Sept. Agent Mideat.
G. Szytylak	Helen Mine	13 69	Aug. and Sept. Miner.
F. Fiocedomo	Helen Mine	75 09 / 88 38	Aug. and Sept. Janitor.
R. B. McKay	Helen Mine	18 15	
J. W. Wells	Helen Mine	142 83	Aug. and Sept. Driller
S. Peer	Helen Mine	139 26	Aug. and Sept. Chemist.
S. Salvatore	Helen Mine	109 07	Aug. and Sept. Miner.
V. Fabiani	Helen Mine	110 32	Aug. and Sept. Miner
C. Fabiani	Helen Mine	108 03	Aug. and Sept. Miner.
S. Nobili	Helen Mine	60 10	Aug. and Sept. Miner.
F. Nobili	Helen Mine	61 73	Aug. and Sept. Miner
C. Nobili	Helen Mine	92 46	Aug. and Sept. Miner.
O. Fabiani	Helen Mine	121 78	Aug. and Sept. Miner.
J. Hall	Helen Mine	127 94	Aug. and Sept. Miner.
W. Rudd	Helen Mine	102 93	Aug. and Sept. Miner.
Geo. McLeod	Helen Mine	68 59	Aug. and Sept. Carpenter.
W. Kelly	Helen Mine	92 92	Aug. and Sept. Miner.
P. C. Cotes	Helen Mine	82 61	Aug. and Sept. Asst. Surveyor.
N. Surcuto	Helen Mine	128 15	Aug. and Sept. Miner.
Geo. H. Tomlinson	Helen Mine	145 87	Aug. and Sept. Chemist.
Jos. Larmand	Pine Camp	16 31	Sept. Woodsman.
Etienne Bellodean	Up. Goulais Cp.	5 56	Sept. Woodsman.
Abraham Damont	Up. Goulais Cp.	21 23	Sept. Woodsman.
Alex. Picard	Up. Goulais Cp.	43 94	Sept. Woodsman.
A. D'Armor	Up. Goulais Cp.	20 12	Sept. Woodsman.
Jos. Lamont	L. Achigan	94	Sept. Woodsman.
John Hicks	East Whit. Ck.	19 77	Sept. Woodsman.
Rev. C. Cadot	Soo	117 25	Sept. Woodsman.
Mack Faughman	North Whitman	26 81	Sept. Woodsman.
James Dunbar	North Whitman	33 05	Sept. Woodsman.
Geo. Mildfeldt	Pine Cp.	31 31	Sept. Woodsman.
W. Kinsman	Soo	11 23	Sept. Charcoal Wood Oper.
G. Deoms	Soo	71 32	Sept. Veneer Mill.
F. Lepera	Soo	43 25	Sept. Veneer Mill.
F. A. Bapty	Soo	43 63	Sept. Clerk.
J. T. O'Connor	Sudbury	107 98	Aug. Gertrude Mine.
J. F. O'Connor	Sudbury	174 68	Aug. Gertrude Mine.
J. F. O'Connor	Sudbury	35 19	Sept. Gertrude Mine.
J. F. O'Connor	Sudbury	30 44	Sept. Gertrude Mine.
J. F. O'Connor	Sudbury	36 15	Aug. Gertrude Mine.
J. F. O'Connor	Sudbury	61 75	Sept. Gertrude Mine.
W. Moon	Sudbury	68 40	Aug. and Sept. Charcoal Br'r.
R. Burns	Sudbury	11 04	Sept. Charcoal Filler.
S. Alberico	Sudbury	24 26	Aug. and Sept. Mich. Laborer.
N. Ninni	Sudbury	62 27	Aug. and Sept. Soo Stevedore.
Jos. Rock	Sudbury	10 61	Sept. Laborer.
Henry Weisendorfer	Sudbury	3 86	Sept. Laborer.
Geo. Fuller	W. Whitman	12 00 / 87 / 6 74 / 8 69	12 87 / Geo. Fuller. Woodsman.
W. J. Fuller	S. Chippewa	12 00 / 5 00	27 43 / Woodsman.
Jno. MacDonald	N. Whitman	2 00	7 00 / Woodsman.
J. Michie	Low Whitman		20 13 Woodsman.
H. C. Bole	Soo	26 92 / 26 90 / 50 50	53 84 / Aug. and Sept. Veneer Mill.
Harry Hall	Soo	29 70	80 20 / Aug. and Sept. Soo Saw Mill.
Jas. G. Johnson	Sault Ste. Marie		40 45 / 25 63 / Aug. and Sept. Reduction Wks.
Chas. Anderson	Sault Ste. Marie		23 82 / Aug. and Sept. Reduction Wks. 39 68 / 65 00 /
Charles Godwin	Sault Ste. Marie		23 00 Aug. and Sept. Reduction Wks.
A. McLeod	Sault Ste. Marie		40 30 / Aug. and Sept. Reduction Wks. 25 28 /
Wm. Ashmore	Sault Ste. Marie		20 12 / Aug. and Sept. Reduction Wks. 1 48 /
Wm. J. Money	Sault Ste. Marie		26 27 / Aug. and Sept. Reduction Wks. 52 00 /

Name.	Address.	Amount.	How owing.
J. Cudlipp	Sault Ste. Marie	$18 81 17 76	Aug. and Sept. Reduction Wks.
Wm. Stone	Sault Ste. Marie	29 08 44 05	Aug. and Sept. Reduction Wks.
W. Foster	Sault Ste. Marie	4 53	Aug. and Sept. Reduction Wks.
Eric Anderson	Sault Ste. Marie	45 04	Aug. and Sept. Reduction Wks.
M. E. Brockington	Sault Ste. Marie	39 70 28 31	Aug. and Sept. Reduction Wks.
Chas. Gustafson	Sault Ste. Marie	31 68 59 50	Aug. and Sept. Reduction Wks.
D. Fogerty	Sault Ste. Marie	23 55 37 00	Aug. and Sept. Reduction Wks.
F. Scott	Sault Ste. Marie	40 93 36 63	Aug. and Sept. Reduction Wks.
Jas. Mearnt	Sault Ste. Marie	20 16	Aug. and Sept. Reduction Wks.
R. Bingham	Sault Ste. Marie	20 91	Aug. and Sept. Reduction Wks.
W. H. Lyons	Sault Ste. Marie	22 51 23 59	Aug. and Sept. Reduction Wks.
J. H. Strongman	Sault Ste. Marie	44 50 23 50	Aug. and Sept. Reduction Wks.
A. Ouilette	Up. Goulais	1 44	Woodsman.
P. Deputro	Up. Goulais	97 00	Veneer Mill.
R. Lumbardo	Up. Goulais	77 14	Veneer Mill Chip.
Jno. Beaudry	Up. Goulais	12 66	Woodsman.
A. W. Playfair	Up. Goulais	7 93	Watchman.
Dangela Pantela	Up. Goulais	46 17	Woodchopper.
Urique Trembly	Up. Goulais	22 25	
Victor Tamanen	Wilde	3 23 9 99 7 96 25 79	Aug. and Sept. Woodsman.
Toni Preari	Helen Mine	46 00 81 45	Aug. and Sept. Miners.
I. Svari	Helen Mine	18 38 52 35	Aug. and Sept. Miners.
M. Ehatenen	Helen Mine	29 88 59 45	Aug. and Sept. Miners.
Kuste Kautila	Helen Mine	39 13 72 85	Aug. and Sept. Miners.
I. Warwula	Helen Mine	32 13 61 90	Aug. and Sept. Miners.
I. Isaacson	Helen Mine	41 17 72 06	Aug. and Sept. Miners.
M. Koitaz	Helen Mine	41 17 72 06	Aug. and Sept. Miners.
Gus Makki	Helen Mine	60 90 23 93	Aug. and Sept. Miners.
J. Kerola	Helen Mine	12 48 23 30	Aug. and Sept. Miners.
S. Turnitz	Helen Mine	65 57 29 27	Aug. and Sept. Miners.
S. Cracchiolz	Helen Mine	35 76 41 90	Aug. and Sept. Miners.
B. Manzello	Helen Mine	35 76 24 33	Aug. and Sept. Miners.
C. Rancla	Helen Mine	22 38 20 56	Aug. and Sept. Miners.
J. Cumlin	Helen Mine	48 89 37 25	Aug. and Sept. Miners.
J. Hertola	Helen Mine	61 40 34 32	Aug. and Sept. Miners.
M. Manzello	Helen Mine	51 15 49 65	Aug. and Sept. Miners.
F. Manzello	Helen Mine	27 38 67 02	Aug. and Sept. Miners.
D. Tommilin	Helen Mine	33 50 10 58	Aug. and Sept. Miners.
W. W. Hall	Soo	31 77 5 69	Aug. and Sept. Charcoal Plant.
M. McInnes	Soo	30 14 35 70	Aug. and Sept. Charcoal Plant.
A. Burleigh	Soo	40 46 28 70	Aug. and Sept. Charcoal Plant.
J. Cranston	Soo	23 76 7 57	Aug. and Sept. Charcoal Plant.
P. Belanger	Soo	3 71 6 52	Aug. and Sept. Charcoal Plant. Aug. and Sept. Charcoal Plant.
Frank Leska	Soo		Sept. Charcoal Plant.
D. Johnston	Soo	23 01	Sept. Charcoal Plant.
W. Rickering	Soo	39 60 61 50	Aug. and Sept.

Name.	Address	Amount.	How owing.
Thomas Maidmen	Soo	$6 74	Sept.
C. K. Johnston	Helen Mine	39 00	Aug. and Sept. Miner.
		39 00	
John Hill	Helen Mine	40 83	Aug. and Sept. Miner
		27 50	
Z. Anderson	Helen Mine	90 25	Aug. and Sept. Miner
		53 28	
F. D. Nelson	Helen Mine	98 10	Aug. and Sept. Miner
		58 82	
Fred Wellington	Helen Mine	96 62	Aug. and Sept. Miner
		46 72	
J. J. Cain	Helen Mine	80 09	Aug. and Sept. Miner.
		36 37	
A. Terare	Helen Mine	123 40	Aug. and Sept. Miner.
		76 67	
E. J. Blee	Helen Mine	83 25	Aug. and Sept. Miner.
		14 80	
G. Ward	Helen Mine	40 04	Aug. and Sept. Miner.
		34 54	
P. Martini	Soo	23 81	Aug. and Sept. Charcoal Plant.
		36 99	
J. Masota	Soo	33 09	Aug. and Sept. Charcoal Plant.
		48 67	
D. Mangini	Soo	29 28	Aug. and Sept. Charcoal Plant.
		55 00	
S. Sarafella	Soo	29 96	
J. Mekice	Soo	51 61	Aug. and Sept. Charcoal Plant.
		35 44	Aug. and Sept. Charcoal Plant.
W. Barr	Soo	55 50	Aug. and Sept. Charcoal Plant.
		59 50	
W. E. Angleman	Soo	45 70	Aug. and Sept. Charcoal Plant.
		36 21	
T. J. Hall	Soo	49 06	Aug. and Sept. Charcoal Plant.
		31 22	
D. Willis	Soo	18 55	Aug. and Sept. Charcoal Plant.
		49 15	
		2 43	
		5 94	
J. Duncan	Soo	49 17	Aug. and Sept. Charcoal Plant.
		2 43	
		14 82	
P. Tamia	Soo	20 53	Aug. and Sept. Charcoal Plant.
		28 72	
Joe Evans	Soo	19 40	Aug. and Sept. Charcoal Plant.
		37 39	
H. M. Davies	Soo	199 50	Aug. and Sept. Steel Plant Acc't.
		199 50	
W. D. Jones	Soo	169 50	Aug. and Sept. M. M.
		169 50	
J. Robinson	Soo	37 70	Aug. and Sept. Janitor.
		28 78	
H. M. Thornton	Soo	32 00	Aug. and Sept. Stenographer.
		39 50	
B. Hardy	Soo	8 15	Aug. and Sept. Charcoal.
		27 71	
F. Edwards	Soo	59 50	Aug. and Sept. Charcoal.
		59 50	
J. Lantz	Soo	23 91	Aug. and Sept. Charcoal.
		19 41	
Eric Matson	Soo	10 91	Aug. and Sept. Charcoal.
		19 70	
John Behb	Soo	3 44	Aug. and Sept. Charcoal.
		12 64	
J. Barton	Soo	55 00	Aug. and Sept. Charcoal.
		31 11	
M. Matheson	Soo	17 41	Aug. and Sept. Charcoal.
		31 14	
D. D. Lewis	Soo	1,000 00	Aug. and Sept. Steel Plant Supt.
		1,000 00	
Fred Coombs	Soo	52 87	Aug. and Sept. Charcoal.
		37 18	
J. F. Hall	Soo	27 45	Aug. and Sept. Charcoal.
L. Carpenter	Soo	53 75	Aug. and Sept. Charcoal.
		31 68	
J. W. Martin	Soo	54 60	
		28 20	
James Cudlipp	Soo	8 95	
F. Barbacco	Soo	2 76	
John Chiarelle	Soo	16 30	
James Stinson	Soo	53 05	Aug. and Sept. Charcoal.
		37 09	
F. Mazutta	Soo	2 76	Aug. and Sept. Charcoal.

Name.	Address.	Amount.	How owing.
W. Huff	Soo	$93 30	Aug. and Sept. Charcoal.
P. Mazutta	Soo	2 76	
A. L. Foster	Soo	45 33	
		54 50	
Geo. Cunnings	Soo	3 46	
		56 85	
W. H. Brown	Soo	55 00	Aug. and Sept. Charcoal.
		50 44	
John Heaney	Soo	34 60	Aug. and Sept. Charcoal.
		56 50	
N. Hardy	Soo	33 84	Aug. and Sept. Charcoal.
		44 38	
P. Pavau	Soo	24 63	Aug. and Sept. Charcoal.
		25 77	
H. Listori	Soo	45 00	Aug. and Sept. Charcoal.
		52 30	
J. Serratore	Soo	44 55	Aug. and Sept. Charcoal.
		28 88	
F. H. Lett	Soo	59 00	Aug. and Sept. Charcoal.
A. Hunter	Soo	59 50	Aug. and Sept. Charcoal.
		39 60	
F. Maziza	Soo	26 10	Aug. and Sept. Charcoal.
		46 55	
		49 00	
Paul Roberts	Soo	26 08	Aug. and Sept. Charcoal.
		21 19	
Joseph Beaude	Soo	47 35	Aug. and Sept. Charcoal.
		44 87	
Jos. Maucuse	Soo	26 10	Aug. and Sept. Charcoal.
		32 62	
J. Lauzon	Soo	18 45	Aug. and Sept. Charcoal.
		55 75	
James Stewart	Soo	42 37	Aug. and Sept. Charcoal.
		53 75	
John McConnell	Soo	34 60	Aug. and Sept. Charcoal.
		50 25	
J. McNiece	Soo	27 68	Aug. and Sept. Charcoal.
		31 14	
A. Gamble	Soo	59 00	Aug. and Sept. Charcoal.
		39 10	
Carl Lindstedt	Sault Ste. Marie	28 53	Aug. and Sept. Steel Plant.
		45 00	
Ed. Rochon	Sault Ste. Marie	31 12	Aug. and Sept. Steel Plant.
		33 10	
Jas. Lycett	Sault Ste. Marie	20 22	Aug. and Sept. Steel Plant.
		12 40	
A. Cook	Sault Ste. Marie	39 75	Aug. and Sept. Steel Plant.
W. Cooley	Sault Ste. Marie	26 22	Aug. and Sept. Steel Plant.
		38 50	
J. P. Woods	Sault Ste. Marie	22 72	Aug. and Sept. Steel Plant.
		23 38	
William Shaw	Sault Ste. Marie	39 50	Aug. and Sept. Steel Plant.
		10 38	
A. R. Mittenderf	Sault Ste. Marie	29 54	Aug. and Sept. Steel Plant.
		99 50	
Miller Rose	Sault Ste. Marie	99 50	Aug. and Sept. Steel Plant.
		55 74	
John Reid	Sault Ste. Marie	32 94	Aug. and Sept. Steel Plant.
		56 50	
C. Holden	Sault Ste. Marie	33 84	Aug. and Sept. Steel Plant.
		42 44	
Geo. Stewart	Sault Ste. Marie	69 70	Aug. and Sept. Steel Plant.
		56 85	
William Walker	Sault Ste. Marie	32 01	Aug. and Sept. Charcoal Plant.
		62 95	
A. Lauzon	Sault Ste. Marie	62 50	Aug. and Sept. Charcoal Plant.
		53 50	
Chas. Blakley	Sault Ste. Marie	55 50	Aug. and Sept. Charcoal Plant.
		45 87	
J. J. Miller	Sault Ste. Marie	37 20	Aug. and Sept. Charcoal Plant.
		60 50	
J. Shouldice	Sault Ste. Marie	64 50	Aug. and Sept. Charcoal Plant.
		31 92	
Jno. Roberts	Sault Ste. Marie	31 50	Aug. and Sept. Steel Plant.
		29 40	
J. H. Hall	Sault Ste. Marie	120 55	Aug. and Sept. Steel Plant.
		30 35	
Wm. Hands	Sault Ste. Marie	17 03	Aug. and Sept. Steel Plant.
		23 35	
J. Evans	Sault Ste. Marie	37 07	Aug. and Sept. Steel Plant.
E. Migneron	Sault Ste. Marie	75 24	Aug. and Sept. Steel Plant.
W. K. Lewis	Sault Ste. Marie	129 70	Aug. and Sept. Steel Plant.

Name.	Address.	Amount	How owing.
Geo. Higgins	Sault Ste. Marie	$32 02 61 80	Aug. and Sept. Steel Plant.
H. Holliday	Sault Ste. Marie	39 70 23 62	Aug. and Sept. Steel Plant.
Felix Charette	Sault Ste. Marie	21 03 37 45	Aug. and Sept. Steel Plant.
Wm. Thomas	Sault Ste. Marie	62 36 58 00	Aug. and Sept. Steel Plant.
F. Riley	Sault Ste. Marie	51 70 31 62	Aug. and Sept. Steel Plant.
S. Mason	Sault Ste. Marie	25 00 2 94	Aug. and Sept. Steel Plant.
E. M. Anderson	Sault Ste. Marie	38 65 22 87	Aug. and Sept. Steel Plant.
C. J. O'Neil	Sault Ste. Marie	21 53 44 73	Aug. and Sept. Steel Plant.
Dennis Buckey	Sault Ste. Marie	37 90 22 95	Aug. and Sept. Steel Plant.
James Rooney	Sault Ste. Marie	38 87 8 88	Aug. and Sept. Steel Plant.
Wm. Mallon	Sault Ste. Marie	34 30 38 50	Aug. and Sept. Steel Plant.
J. O. Johnson	Sault Ste. Marie	39 10 37 07	Aug. and Sept. Steel Plant.
E. Waite	Sault Ste. Marie	42 38 55 75	Aug. and Sept. Steel Plant.
P. Dummati	Sault Ste. Marie	36 62 23 92	Aug. and Sept. Steel Plant.
John Rooney	Sault Ste. Marie	37 42 53 56	Aug. and Sept. Steel Plant.
M. J. Ryan	Sault Ste. Marie	47 76 25 46	Aug. and Sept. Steel Plant.
Frank Dolan	Sault Ste. Marie	40 20 75 55	Aug. and Sept. Steel Plant.
Oliver McCaurd	Sault Ste. Marie	39 75 22 51	Aug. and Sept. Steel Plant.
M. Make	Sault Ste. Marie	22 12 42 40	Aug. and Sept. Steel Plant.
R. Weatherhead	Sault Ste. Marie	25 46 47 76	Aug. and Sept. Steel Plant.
U. Pettet	Sault Ste. Marie	37 00 23 62	Aug. and Sept. Steel Plant.
S. G. Gray	Sault Ste. Marie	47 00 39 62	Aug. and Sept. Steel Plant.
Geo. Lacrosse	Sault Ste. Marie	25 38 22 90	Aug. and Sept. Steel Plant.
Bert Hagley	Sault Ste. Marie	64 50	Aug. and Sept. Steel Plant.
J. S. Durant	Sault Ste. Marie	50 50	Aug. and Sept. Steel Plant.
D. Evans	Sault Ste. Marie	41 42 59 96	Aug. and Sept. Steel Plant.
M. Chalut	Sault Ste. Marie	42 16 24 33	Aug. and Sept. Steel Plant.
W. L. Miller	Sault Ste. Marie	35 50 16 56	Aug. and Sept. Steel Plant.
A. McIntyre	Sault Ste. Marie	39 62 66 00	Aug. and Sept. Steel Plant.
Jas. Bourg	Sault Ste. Marie	28 90 12 84	Aug. and Sept. Steel Plant.
A. Kerr	Sault Ste. Marie	32 34 56 35	Aug. and Sept. Steel Plant.
H. Graham	Sault Ste. Marie	77 50 78 70	Aug. and Sept. Steel Plant.
G. H. Wood	Sault Ste. Marie	26 74	Aug. and Sept. Steel Plant.
Wm. Parker	Sault Ste. Marie	22 51 41 56	Aug. and Sept. Steel Plant.
W. G. Kerr	Sault Ste. Marie	31 62 49 50	Aug. and Sept. Steel Plant.
C. Freek	Sault Ste. Marie	56 28 90 56	Aug. and Sept. Steel Plant.
John M. Stone	Sault Ste. Marie	106 60 96 05	Aug. and Sept. Steel Plant.
J. H. Simpkins	Sault Ste. Marie	27 41 56 28	Aug. and Sept. Steel Plant.
H. S. Bergstresser	Sault Ste. Marie	10 14 71 00	Aug. and Sept. Steel Plant.
W. S. Craig	Sault Ste. Marie	165 75	Aug. and Sept. Steel Plant.
Wm. Heathcote	Sault Ste. Marie	90 00 60 50	Aug. and Sept. Steel Plant.
F. Taylor	Sault Ste. Marie	26 47 12 77	Aug. and Sept. Steel Plant.

Name.	Address.	Amount.	How owing.
S. Demis	Sault Ste. Marie	$32 02 50 76	Aug. and Sept. Steel Plant.
J. Harrington	Sault Ste. Marie	20 76	Aug. and Sept. Steel Plant.
C. Nelson	Sault Ste. Marie	55 52 28 49	Aug. and Sept. Steel Plant.
H. Ruffle	Sault Ste. Marie	23 62 15 16	Aug. and Sept. Steel Plant.
W. Halliwell	Sault Ste. Marie	18 37 31 67	Aug. and Sept. Steel Plant.
Louis Masse	Sault Ste. Marie	45 00 26 28	Aug. and Sept. Steel Plant.
Jno. Mrozek	Sault Ste. Marie	9 66 48 70	Aug. and Sept. Steel Plant.
F. Baraside	Sault Ste. Marie	28 67 41 40	Aug. and Sept. Steel Plant.
J. L. Mattuss	Sault Ste. Marie	52 60 53 80	Aug. and Sept. Steel Plant.
Frank Matthews	Sault Ste. Marie	32 95	Aug. Steel Plant.
M. McNeill	Sault Ste. Marie	43 95 24 99	Aug. and Sept. Steel Plant.
A. West	Sault Ste. Marie	10 92 27 20	Aug. and Sept. Steel Plant.
Chas. Isham	Sault Ste. Marie	36 85 4 44	Aug. and Sept. Steel Plant.
Thos. M. Spence	Sault Ste. Marie	41 16 71 17	Aug. and Sept. Steel Plant.
A. L. Harrey	Sault Ste. Marie	47 62 77 50	Aug. and Sept. Steel Plant.
Jas. T. Boxtrom	Sault Ste. Marie	91 23 124 50	Aug. and Sept. Steel Plant.
A. McNabb	Sault Ste. Marie	64 00 62 00	Aug. and Sept. Steel Plant.
Thos. Foy	Sault Ste. Marie	7 28 45 00	Aug. and Sept. Steel Plant.
E. Stanhope	Sault Ste. Marie	71 50 71 50	Aug. and Sept. Steel Plant.
Wm. Donegan	Sault Ste. Marie	25 08 29 70	Aug. and Sept. Steel Plant.
John Rayson	Sault Ste. Marie	65 76 46 20	Aug. and Sept. Steel Plant.
Joseph Lewis	Sault Ste. Marie	63 75 39 62	Aug. and Sept. Steel Plant.
A. Smith	Sault Ste. Marie	44 85 20 85	Aug. and Sept. Steel Plant.
John Bomu	Soo	52 41 90 05	Aug. and Sept. Steel Plant.
J. C. Baker	Soo	40 73 79 52	Aug. and Sept. Steel Plant.
Geo. Bethune	Soo	40 15 22 12	Aug. and Sept. Steel Plant.
P. McCann	Soo	46 70 23 66	Aug. and Sept. Steel Plant.
F. Coyne	Soo	45 00 28 32	Aug. and Sept. Steel Plant.
A. Eglmskey	Soo	31 80 22 66	Aug. and Sept. Steel Plant.
Eugene Dare	Soo	37 00	Aug. Steel Plant.
C. A. Rhyndress	Soo	41 56 27 12	Aug. and Sept. Steel Plant.
Hugh McLachlan	Soo	166 78 51 00	Aug. and Sept. Steel Plant.
Lee Southern	Soo	20 98 39 10	Aug. and Sept. Steel Plant.
C. H. Bachelder	Soo	99 50 94 52	Aug. and Sept. Steel Plant.
John Redditz	Soo	64 50 39 62	Aug. and Sept. Steel Plant.
H. P. Bell	Soo	31 52 66 51	Aug. and Sept. Steel Plant.
T. Wickham	Soo	31 65 8 87	Aug. and Sept. Steel Plant.
Geo. Thompson	Soo	38 70 18 87	Aug. and Sept. Steel Plant.
Clarence Osgood	Soo	27 17	Aug. Steel Plant.
H. H. Thornton	Soo	50 48	Sept. Steel Plant.
L. Rooney	Soo	27 37 51 76	Aug. and Sept. Steel Plant.
Freeman Mills	Soo	37 68 64 87	Aug and Sept. Steel Plant.
B. Hayers	Soo	17 12 32 66	Aug. and Sept. Steel Plant.

Name	Name.	Amount	How owing.
Sidney Pouting	$800	$25 00 33 27	Aug. and Sept Steel Plant.
J. B. Allen	800	6 15 2 12	Aug. and Sept Steel Plant.
John Wilson	800	33 30 29 87	Aug. and Sept. Steel Plant.
C. Cooper	800	11 54	Aug. and Sept. Steel Plant.
G. L. Perry	800	39 87 18 00	Aug. and Sept. Steel Plant.
W. A. Slick	800	23 15 33 30	Aug. and Sept. Steel Plant.
Dan Lewis	800	92 00	Sept. Steel Plant
P. Racine	800	57 50 74 50	Aug. and Sept. Steel Plant.
K. Eldridge	800	31 62 39 30	Aug. and Sept. Steel Plant.
Stone Vereuer	800	18 20	Aug. and Sept. Steel Plant.
H. Cornish	800	42 11 13 50	Aug. and Sept. Steel Plant.
L. O'Reilly	800	19 20 31 30	Aug. and Sept. Steel Plant.
Geo. Robertson	800	36 50 17 53	Aug. and Sept. Steel Plant.
R. H. Gilbertson	800	55 62 63 73	Aug. and Sept. Steel Plant.
Alfred Stevens	800	16 15 56 76	Aug. and Sept. Steel Plant.
James Jones	800	33 47 18 15	Aug. and Sept. Steel Plant.
Ben Oreff	800	23 62 15 60	Aug. and Sept Steel Plant.
J. H. Sanderson	800	15 65 31 16	Aug. and Sept. Steel Plant.
C. Porteous	800	41 50 20 76	Aug. and Sept. Steel Plant. Aug. and Sept. Steel Plant.
John Bretka	800	38 27 25 83	
Chas. Watson	800	65 80 17 62	Aug. and Sept. Steel Plant.
A. Davies	800	35 50 22 99	Aug. and Sept. Steel Plant.
F. Hardy	800	36 29 58 45	Aug. and Sept. Steel Plant.
Thos. Lane	800	29 45 11 50	Aug. and Sept. Steel Plant.
Jerome Toles	800	41 67 24 22	Aug. and Sept. Charcoal.
J. Kennedy	800	39 62 66 50	Aug. and Sept. Steel Plant.
W. M. Harrison	800	36 37 61 60	Aug. and Sept. Steel Plant.
T. Stabock	800	22 49 13 07	Aug. and Sept. Steel Plant.
C. H. O'Neil	800	10 73 18 50	Aug. and Sept. Steel Plant.
W. H. Beattie	800	11 67 19 87	Aug. and Sept. Steel Plant.
J. A. Paul	800	50 00 51 60	Aug. and Sept. Steel Plant.
W. H. Caderel	800	36 32 23 47	Aug. and Sept. Steel Plant.
J. B. Kennedy	800	53 32 88 18	Aug. and Sept. Steel Plant.
Thos. Higgins	800	29 20 50 76	Aug. and Sept. Steel Plant.
Ben. Muir	800	5 72 22 12	Aug. and Sept. Steel Plant.
John Forauline	800	11 87 16 05	Aug. and Sept. Steel Plant.
Geo. Baldesano	800	41 25 22 37	Aug. and Sept. Steel Plant.
V. Casturelli	800	22 57 42 10	Aug. and Sept. Steel Plant.
O. Benoni	800	16 90 19 18	Aug. and Sept. Steel Plant.
Oscar Jolie	800	16 50	Aug. and Sept. Steel Plant.
J. H. Barnes	800	52 45 45 46	Aug. and Sept. Steel Plant.
W. Bilowaski	800	10 96 25 12	Aug. and Sept. Steel Plant.
Raymond Lewis	800	99 56 99 56	Aug. and Sept. Steel Plant.

Name.	Address.	Amount.	How owing.
W. R. Hening	Soo	$ 109 50 149 50	Aug. and Sept. Steel Plant.
W. Gurlett	Soo	153 56 209 50	Aug. and Sept. Steel Plant.
W. B. Henderson	Soo	111 50 97 00	Aug. and Sept. Steel Plant.
J. O. Stanton	Soo	146 23 199 56	Aug. and Sept. Steel Plant.
Alex. Swift	Soo	70 37 12 12	Aug. and Sept. Steel Plant.
Isaac McRey	Soo	31 01 21 13	Aug. and Sept. Steel Plant.
F. Taylor	Soo	43 25 24 99	Aug. and Sept. Steel Plant.
Alfred Travis's	Soo	38 50 19 18	Aug. and Sept. Labor.
R. E. Woolsey	Soo	23 46 48 70	Aug. and Sept. Converting works.
H. Isham	Soo	29 88 39 85	Aug. and Sept. Labor.
William Carter	Soo	7 19 0 29	Aug. and Sept. Steel Plant.
J. Martinello	Soo	21 13 47 84	Aug. and Sept. Steel Plant.
M. J. Wolfe	Soo	30 92 19 12	Aug. and Sept. Steel Plant.
Wm. Kelly	Soo	64 37 37 12	Aug. and Sept. Steel Plant.
Geo. Running	Soo	28 46 57 18	Aug. and Sept. Steel Plant.
H. McClelland	Soo	41 50 26 62	Aug. and Sept. Steel Plant.
L. Griffith	Soo	58 40 40 52	Aug. and Sept. Steel Plant.
J. F. Eccles	Soo	27 62 42 37	Aug. and Sept. Steel Plant.
Joshua Clem	Soo	24 55 11 26	Aug. and Sept. Steel Plant.
W. Taylor	Soo	12 40 19 01	Aug. and Sept. Steel Plant.
J. L. Preston	Soo	41 50 32 40	Aug. and Sept. Steel Plant.
John Harrington	Soo	50 07	Aug. Steel Plant.
R. J. McKenzie	Soo	36 85 20 92	Aug. and Sept. Steel Plant.
Wm. Hunter	Soo	37 70 14 41	Aug. and Sept. Steel Plant.
C. G. Landes	Soo	72 89 99 50	Aug. and Sept. Draughtsman.
F. O. Euberg	Soo	23 96 59 46	Aug. and Sept Steel Plant
James Connors	Soo	41 67 27 79	Aug. and Sept Steel Plant
Walter D. Jones	Soo	74 50 44 50	Aug. and Sept Steel Plant
Ed. Mulvehill	Soo	31 12 55 18	Aug. and Sept Steel Plant
Thos. Rizzuto	Soo	16 46 28 15	Aug. and Sept Steel Plant
Thos. Hands	Soo	58 50 22 26	Aug. and Sept Steel Plant
Geo. E. Donald	Soo	74 75 149 50	Aug. and Sept. Electrician.
Russell Day	Soo	32 00 28 25	Aug. and Sept. Clerk.
A. O. Mitchell	Soo	48 32 31 55	Aug. and Sept. Hoist.
D. A. Cameron	Soo	18 32 31 55	Aug. and Sept. Hoist.
J. S. Srigley		35 62 43 21	Aug. and Sept. Rigger.
Jas. Ducep	Soo	14 30 37 90	Aug. and Sept. Labor.
Jaek Menzies	Soo	25 50 17 56	Aug. and Sept. Messenger.
Wm. Nelson	Soo	21 03 35 37	Aug. and Sept. Rigger.
E. C. Downer	Soo	83 50	Aug. and Sept. Foreman.
R. Ellis	Soo	25 87 46 05	Aug. and Sept. Boilermaker.

RETURN

Re

Timber Licenses and Timber Limits.

(Sessional Paper No. 68.)

PRINTED BY ORDER OF
THE LEGISLATIVE ASSEMBLY OF ONTARIO.

TORONTO:
PRINTED AND PUBLISHED BY L. K. CAMERON,
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1903.

TORONTO:

WARWICK BROS. & RUTTER, LIMITED, PRINTERS.

RETURN

To an Order of the House that there be laid before the House a return showing :—

1. The total area of Crown Lands under Timber Licenses.

2. The total area of Crown Lands under Timber Licenses in arrears.

3. The number of Timber Licenses in arrear, their locations, respective areas, the names of those persons so in arrears, and the amounts that each of such persons are in arrear and for what respectively.

4. The number of Timber Licenses cancelled since and including 1891, and the number of acres of Licenses so cancelled.

5. The nature and extent of the securities (if any) held by the Government, for payment of such areas, and the names of the persons so giving security.

6. The number of Timber Limits disposed of otherwise than by Public Auction, since and including the year 1891, specifying the details thereof, as to time, place, person and prices respectively.

7. The number of pieces of saw-logs cut under License in the Province of Ontario, each year since and including 1891 : the aggregate quantity of lumber, board measure, returned to the Crown Lands Department for each of the said years since and including 1891 ; the amount of Crown dues collected for each of the said years from the lumber cut, giving the quantity for each separate price charged for dues.

8. The number of pieces of waney or board timber cut under license in each of the said years, and the aggregate quantity of cubic feet, and the amount of Crown dues collected on the same.

9. The number of pieces of square timber cut and the quantity of cubic feet returned as contained in same and the amount collected for each of the said years thereon, for Crown dues.

JOHN A. AULD,
Chairman.

Presented to the Legislative Assembly,

By command,

J. R. STRATTON,

Provincial Secretary

Provincial Secretary's Office,
Toronto, February 18th, 1904.

RETURN

To an order of the Legislative Assembly dated June 26th, 1903, shewing:—

1. The total area of Crown Lands under Timber License.

2. The total area of Crown Lands, under Timber License, in arrears.

3. The number of Timber Licenses in arrear, their locations, respective areas, the names of those persons so in arrears, and the amounts that each of such persons are in arrear, and for what respectively

4. The number of Timber Licenses cancelled since and including 1891, and the number of acres of Licenses so cancelled.

5. The nature and extent of the securities (if any) held by the Government, for payment of such areas, and the names of the persons giving security.

6. The number of Timber Limits disposed of otherwise than by Public Auction, since and including the year 1891, specifying the details thereof, as to time, place, person and prices respectively.

7. The number of pieces of saw-logs cut under License in the Province of Ontario, each year since and including 1891; the aggregate quantity of lumber, board measure, returned to the Crown Lands Department for each of the said years since and including 1891; the amount of Crown dues collected for each of the said years from the lumber cut, giving the quantity for each separate price paid for dues.

8. The number of pieces of waney or board timber cut under license in each of the said years and the aggregate quantity of cubic feet and the amount of Crown dues collected on the same.

9. The number of pieces of square timber cut and the quantity of cubic feet returned as contained in same and the amount collected for each of the said years thereon for Crown dues

DEPT. CROWN LANDS,

17th February, 1904.

AUBREY WHITE,

Asst. Com. Crown Lands.

No. 1.—Total area of Crown Lands under Timber Licenses, 18,829 square miles,
No. 2.—Total area of Crown Lands under Timber Licenses in arrears, 1,607 square miles.
No. 3.—Number of Timber Licenses in arrear, their locations, respective area, the names of those persons so in arrears, and the amounts that each of such persons are in arrear, and far what respectively.

Number of Licenses in arrears.	Location.	Area.	Persons in arrears.	Amount.	What for.
80	McCraney Tp, Berth 4	11¼	Bank of Hamilton	$4,034 00	Dues.
	Grant Tp	11	Jas. Turnbull	63 26	Dues.
	Berth 11, Sale 1885	28	Bank of Hamilton	3,984 82	Dues, paid.
	Rathbun, Berths 1, 3, 4	22¾	Chas. Beck	431 92	Interest on bonus, paid.
	Berths 27, 65, 67, 68, Rainy River	19¼	Chas. Beck Man'f'g Co	4,320 68	Bonus & int., $2,484.37, paid.
	Lorne Tp	12½	Bank of Toronto	526 94	Dues. Disputed account.
	Congor and Cowper Tps	76½	do	6,874 10	Dues, paid.
	Hanner Tp, Berths 1, 3, 4, and Capreol	30½	Rolet Booth	3,097 35	Dues, paid.
	Berths B and C, Thunder Bay	45½	Chas. Beck	1,510 98	Interest on bonus, paid.
	Delamere	36	Estate of John Brown	108 00	Ground rent.
	Kirkpatrick and Rutter	35	Canada Permanent & Western Can. Mort. Corp.	2,211 14	Dues, paid.
	Abinger, Anglesea, Barrie, Cardiff, Cashel, Chandos, Effingham, Galway, Grimsthrop, Harvey Lake, Marmora, Limerick, Methune, Tudor, Wollaston, Hunter, McLaughlin, Peck	560¼	Canadian Bank of Commerce & Molson's Bank	10,389 21	Dues. Partly disputed; standing for adjustment.
	Berth 24, Sale 1885	36	I. & T. Conlon	6,087 19	Dues. Partly disputed; in process of adjustment.
	Jennings, Appelby, Hawley, Bright, Bright add'l, Patton and Thompson Thompson	155½	Quebec Bank		
	N ½ Humbolt Tp, E. of Goshen, Carlyle, Goshen	135½	Collins Inlet Lumber Co	1,124 33	Dues. Disputed account.
	Berth 51 and 43	72	Jno. Drynan	1,080 00	Ground rent.
	Day Tp	5	Wm. Doherty	1,197 74	Dues, paid.
	Shawanega, Berth 3	11½	Galna & Danter	505 23	Dues, $489.87, paid.
	Mills, Berth 4	17	Adelaide M. Miller	51 00	Ground rent.
	Berth 13, Sale 1885	26	Ernest C. Miller	78 00	do paid.
	Nairn Tp	9	Monro & Son	81 00	do do [adjustm't.
	Block D, Thunder Bay	13½	E. J. Murphy	5,906 25	Bonus. Matter standing for
	Medora, Wood and Gibson	12¼	W. W. Carter	2,105 62	Dues, $1,605.72.
	Digby	3¾	S. G. Parken	12 00	Ground rent, paid.
	Cardwell	11½	Snider Lumber Co	36 00	Ground rent.
	Proudfoot and Armour	18½	Stirton & Reid	308 25	Dues.
	Galway, Lutterworth, Stanhope	11½	Canadian Bank of Commerce	63 00	Ground rent.
				120 00	do paid.
	Christie; Carling, Foley; McDougall, Foley; McKellar, Foley	166¼	Ontario Bank	22,436 00	Dues, paid.
	Monteith River, Petewawa	414½	Gault Bros. Co., Ltd.	180 00	Ground rent, paid.
		1,607			

No. 4.—The number of Licenses cancelled since and including 1891 and the area of Licenses so cancelled—91 Licenses cancelled, 605} square miles.

No. 5.—The nature and extent of the Securities (if any) held by the Government for the payment of such areas and the names of the persons so giving security.

The timber and limits and lumber sawn from the timber, are held as security as against indebtedness of the license holder.

No. 6.—Timber Limits disposed of otherwise than by Public Auction, since and including 1891, with details as to time, place, person, and prices respectively.

Time.	Place.	Persons.	Bonus Prices.	——	Dues.	——	——
			$ c.				
Oct. 15, 1891..	Spanish River and Pt. Craig Tp.....	Henry Walters.....	2 17	1,000 ft. B.M..	1 00	1,000 ft. B.M..	Damaged by fire ; sold by tender after advertisement. License afterwards issued, including small additional area, on payment of $19,200 bonus.
" ..	Cut Lake, C.P.R.....	Robert Booth.....	4 00	" ..	1 00	" ..	Damaged by fire. Sold by tender after advertisement.
" ..	Onaping Lake, N. by W.....	Hale & Booth.....	2 00	" ..	1 00	" ..	" " "
" ..	" S.E.....	do	2 50	" ..	1 00	" ..	" " "
" ..	"	do green pine	2 50	" ..	1 00	" ..	" " "
" ..	Hess Moncreiff.....	John Moran.....	1 41	" ..	1 00	" ..	" " "
Oct. 31, 1891..	Berth 66 part berth 65	Hale & Booth.....	1 65	" ..	1 00	" ..	" " "
Nov. 20, 1891..	Lake Biscotamy.....	Thomas O'Neil.....	1 57	" ..	1 00	" ..	" " "
	Section 28, Vankoughnet....	W. E. Londry	3 05	" ..	1 00	" ..	" " "
Oct. 30, 1891..	Craig Tp., lots 1, 2, 3, 4, con	F. B. Chapin Co.....	2 17	" ..	1 00	" ..	" " "
Nov. 7, 1891 ..	Hart Tp., lots 10, 11, 12, c. 5,6	do	2 50	" ..	1 00	" ..	" " "
Nov. 24, 1893..	Grant Township	Martin Baxter			3 00	" ..	Timber in windfall.
Nov. 7, 1891 ..	Block of land N. of Finlason.	John Whiteside.....	3 00	" ..	1 25	" ..	Sold by tender after advt.
Jan. 10, 1895..	Lake Pogamasing	J. W Munro	30,000 00	" ..	1 25	" ..	" "
June 4, 1895...	Vankoughnet	Moses McFadden	8,000 00	" ..	1 25	" ..	" "
Dec. 3, 1895...	Grant Township	E. S. & H. S. Brennen.	29,520 00	" ..	1 25	" ..	" "
Oct. 7, 1895...	Hodgins Township.....	Nihen, Elliott & Phin.	2 50	" ..	1 25	" ..	" "
Aug. 5, 1895 ..	Hess Tp., lots 5, 6. 7, con. 3, 4	E. A, McCool & Co....	2 75	" ..	1 00	" ..	Damaged by fire. Sold by tender after advertisement.
Sept. 5, 1895..	Berth 45 and 55, Rainy River.	Cnt. & Western Lr. Co.			1 25	" ..	" " "
Sept. 7, 1896..	Rathbun Tp., lot, 4, con.....						
	2 and lots 3 and 4, con. 3....	John Waldie.....	1 31	" ..	1 00	" ..	" " "
Sept. 7, 1896..	Block A. Biscotasing Lake ..	O'Neal & Simpson....	61	" ..	1 00	" ..	" " "
Nov. 3, 1896 ..	Brunel Tp,, 24, 25 con. 3, 24 to 27 con. 5.....	E. B. Appleton.....	4 30	" ..	1 25	" ..	" " "
Oct. 20, 1896..	Blk. 1 S.W. Biscotting Stat..	O'Neal & Simpson....	1 35	" ..	1 25	" ..	" " "
" ..	Blk. 2 do do	Sharp & McNeal.....	55	" ..	1 25	" ..	" " "

NUMBER OF LICENSES CANCELLED, ETC.—Continued.

Time.	Place.	Persons.	Bonus Prices.	—	Dues.	—	—
Oct. 20, 1896..	Blk. 4 and 5 Biscotting Stat..	S. G. Parkin.....	85	1,000 ft. B.M..	1 25	1,000 ft. B.M..	Damaged by fire. Sold by tender after advt. Forfeited berth.
Dec. 24, 1896..	Blk. 3 do do	A. Barnet.....	17,555 00		1 25	" ..	" " "
Dec. 22, 1896..	North of Biscoting Lake.....	"	6,000 00		1 25	" ..	" " "
June 2, 1898..	Runsay Lake	McLeod and McNeil...	20,150 00		1 25	" ..	" " "
Oct. 3, 1898...	Lac des Mille Lac.....	Savanne Lumber Co..	3,500 00		1 00	" ..	" " "
Sept. 27, 1898..	Murray Id., Lk. Wahnapto..	D. P. H. Spohn.....	581 00		1 20	" ..	" " "
Dec. 31, 1898..	N. and E. Pogamasing Sta...	A. Barret	33,575 00		1 25	" ..	" " "
Jan. 20, 1899..	N. pts. 4, 5, 6, 7, con. 1, Danna	Booth Shannon	1,200 00		1 25	" ..	" " "
Oct. 15, 1900..	Lots 1 to 5, con. 1, Danna ...	Victoria H'bor L'ber Co	61,275 00		1 25	" ..	" " "
Oct. 22, 1900..	Barril Lake.....	Savanne LumberCo...	1,500 00		1 25	" ..	" " "
June 30, 1900..	Island w. of McGregor Isld..	Larne Smith.....	1,525 00		1 25	" ..	" " "
May 1, 1901...	Cobden Tp., lots 11 & 12, c. 1	C. S. Hanes	325 00		1 25	" ..	" " "
Aug. 5, 1901 ..	Harvey Tp., W. ½ s. 30, 31 and 32, con. 8 and E. ½ s. 31 and 32, con. 9	Robt. Shaw.....	700 00		1 25	" ..	" " "
April 15, 1902 .	Rutherford Tp. and N. of it..	Patrick Shannon.....	250 00		1 25	" ..	" " "
Mar. 15, 1901.	Lake Temiscaming.....	Hawksbury Lumber Co	30,195 00		1 25	" ..	" " "
May 31, 1901..	Widdifield, lots N. part 19 and 20, con. 3.....	Ontario Lumber Co....	1,400 00		1 25	" ..	Sold by tender after advertisement.
Oct. 22, 1901..	Part Sherbourne Township..	McLaughlen & Stevens	90 00		1 25	" ..	Abandoned berths offered at public auction but not sold. Afterwards bought by a local mill man.
Nov. 4, 1901 ..	Part Lutterworth Township..	S. G. Parkin.....	101 25		1 25	" ..	Abandoned berths offered at public auction but not sold. Afterwards bought by a local mill man.
Dec. 16, 1901..	do Digby Township.....	"	56 25		1 25	" ..	Abandoned berth ; offered at public auction but not sold. Afterwards bought by a local mill man.
Dec , 1901	do do do	A. Washington.....	50 00		1 25	" ..	Abandoned berth ; offered at public auction but not sold. Afterwards bought by a local mill man.

Mar. 7, 1901..	Onaping.....	A. Barnet.....	.....		1 25	" ..	4,000,000 ft. pine, compensation for loss of timber through trespass.
Apr. 18, 1901..	Island H.B N. of Parry Sd...	Cane & Sons.....	.....		1 25	" ..	1,000,000 do. Claimed by Dominion Bank.
Season 1900-1.	Deroche and Gaudette.....	Algoma Central Ry. ..	3 00	1,000 ft. B.M..	1 25	1,000 ft. B.M..	Pine.
" 1901-2.	do	" ...			1 00	" ..	Bridge and dimension timber
" "	Hamilton Township.....	Sault S. Marie Pulp Co.			4 00	" ..	Pine.
" 1900-1.	Danna Tp., lots 6 to 10, c. 1.	Algoma Central Ry. ..			1 00	" ..	4,000,000 ft. for railway construction.
" "	Township N. of Hamilton ...	" ...	3 00	" ..	1 25	" ..	Pine
" 1902-3.	Tp. North of Tp. East of Tp. Archibald	" ...	5 55	" ..	1 25	" ..	Pine.
" 1902 3.	Tp. North of Whitman.....	" ...	5 55	" ..	1 25	" ..	Pine.
" "	Range 12 and 13, berth 24...	" ...	5 55	" ..	1 25	" ..	Pine.

No. 7.—The number of pieces of saw logs cut under license in the Province of Ontario each year, since and including 1891; the aggregate quantity of lumber, board measure, returned to the Crown Lands Department for each of the said years, since and including 1891. The amount of Crown dues collected for each of the said years for the timber cut, giving the quantity for each separate price charged for dues.

WESTERN DISTRICT.

Pieces.	Feet B. M.	Description.	Rate per M.	Dues.	Collections.			Total Collections.	Season 1890-1891.	
					1891.	1992.	1893 & later.			
			$ c.	$ c.	$ c.	$ c.	$ c.	$ c.		
3,181,664	282,813,087	Pine saw logs	1 00	282,813 08	152,633 44	103,767 47	25,291 04	281,671 95		
4,139	340,315	"	1 50	500 47	.....	510 47	.....	510 47		
24,096	1,126,566	"	1 60	1,802 40	.....	.....	.....	.....		
1,098	215,133	"	2 00	430 26	430 26	.....	.....	430 26		
76,142	4,840,862	"	2 50	12,102 15	.....	6,329 73	5,772 42	12,102 15		
114,457	21,830,880	Pine boom timber	1 00	21,830 88	12,529 74	8,332 11	929 96	21,791 81		
187	32,701	"	1 50	49 05	.....	49 05	.....	49 05		
226	35,020	"	1 60	56 02	.....	.....	.....	.....		
2,205	522,322	"	2 00	1,044 64	549 60	495 04	.....	1,044 64		
1,198	244,480	"	2 50	611 20	.....	295 65	315 55	611 20		
22,226	1,614,750	Other than pine logs	0 50	807 38	459 53	93 24	233 85	786 62		
611	48,097	" B.T.	0 50	24 05	.....	21 64	.....	21 64		
430	25,994	Basswood logs	0 75	19 50	19 50	.....	.....	19 50		
12	1,746	Oak logs	1 25	2 18	.....	.....	.....	.....		
	313,691,893			322,103 26	166,602 07	119,894 40	32,542 82	319,039 29		

OTTAWA DISTRICT.

924,658	110,968,123	Pine saw logs	1 00	110,968 12	50,451 58	60,423 11	.....	110,874 69	Western	313,691,893
60,595	9,361,408	" boom timber	1 00	9,361 40	1,008 32	8,353 08	.....	9,361 40	Ottawa	122,197,243
16,741	1,345,174	Other than pine logs	50	672 58	313 85	346 12	.....	659 97	Belleville	59,472,512
7,514	408,505	Basswood logs	75	306 38	239 91	65 16	.....	305 07		
180	14,720	Oak saw logs	1 25	18 40	14 88	3 52	.....	18 40		495,361,648
811	99,313	Other than pine booms	50	49 65	11 71	37 94	.....	49 65		
	122,197,243			121,376 53	52,040 25	69,228 93	.....	121,269 18		

BELLEVILLE DISTRICT.

460,413	522,242,101	Pine saw logs	1 00	52,242 10	1,870 90	28,491 48	21,174 56	51,536 91
22,730	5,120,544	" boom timber	1 00	5,120 54	1,068 41	2,334 26	1,700 29	5,102 96
2,726	167,909	Basswood logs	75	125 92	1 06	77 68	34 54	113 28
4	711	Oak logs	1 25	89	89	.....	.....	89
41,174	1,834,576	Other than pine logs	50	917 29	89 43	745 58	67 99	903 00
725	106,671	" booms	50	53 33	2 99	46 64	3 70	53 33
	59,472,512			58,460 07	3,033 68	31,695 64	22,981 08	57,740 40

WESTERN DISTRICT.

					1892.	1893.	1894.	
4,602,016	366,010,100	Pine saw logs	1 00	366,010 10	214,814 19	74,276 02	76,015 89	365,106 10
10,240	751,079	"	1 50	1,126 61	451 00	675 61	.....	1,126 61
17,729	958,955	"	2 25	2,517 64	.....	135 00	2,022 65	2,157 65
4,968	260,514	"	2 50	651 28	.....	651 28	.....	651 28
5,693	440,061	"	3 00	1,320 18	.....	1,320 18	.....	1,320 18
150,450	27,539,591	Pine boom timber	1 00	27,539 59	15,283 06	4,834 31	6,642 75	26,764 12
288	69,523	"	1 50	104 28	.....	104 28	.....	104 28
214	59,078	"	2 25	132 92	.....	.....	132 92	132 92
581	125,782	"	2 50	314 45	.....	314 45	.....	314 45
28,229	1,093,698	Saw logs other than pine	50	546 84	80 05	98 50	368 29	546 84
504	36,224	Basswood saw logs	75	27 15	.....	26 55	60	27 15
92	6,124	Oak saw logs	1 25	7 65	2 25	.....	.....	2 25
2,629	281,890	Boom timber other than pine	50	140 94	36 73	3 66	28 13	68 52
	397,632,419			400,439 63	230,667 28	82,443 84	85,211 23	398,322 35

OTTAWA DISTRICT.

1,393,272	165,095,992	Pine saw logs	1 00	165,095 99	70,506 19	92,349 54	2,182 00	165,037 73		
65,850	9,620,818	" boom timber	1 00	9,620 82	561 64	6,768 89	2,284 62	9,615 15	Western	397,632,419
5,190	358,091	Basswood logs	75	268 56	31 53	204 48	32 55	268 56	Ottawa	177,312,740
18,073	1,427,270	Saw logs other than pine	50	713 63	515 61	148 53	49 49	713 63	Belleville	76,901,549
6,746	809,109	Boom timber other than pine	50	404 55	280 82	30 04	93 69	404 55		
53	1,560	Maple saw logs	1 25	1 95	1 95	.....	.....	1 95		651,846,708
	177,312,740			176,105 50	71,897 74	99,501 47	4,642 35	176,041 37		

No. 7—The number of pieces of Saw Logs cut under License in the Province of Ontario, etc.—Continued.

BELLEVILLE DISTRICT.

Pieces.	Feet, B.M.	Description.	Rate per M.	Dues.	Collections.			Total collections.	Season 1892-1894.
					1893	1894	1895 and later.		
			$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
650,338	68,839,692	Pine saw logs	1 00	68,839 69	36,081 13	32,370 62	371 64	68,823 39	
4,171	166,840	" "	1 50	250 26	.....	205 26	.....	250 26	
21,708	4,255,601	" boom timber	1 00	4,255 60	3,106 54	1,079 02	70 04	4,255 60	
3,310	386,413	Basswood logs	75	289 81	49 68	208 86	13 35	271 89	
32	3,059	Oak and maple	1 25	3 84	83	.....	3 01	3 84	
47,420	3,033,113	Other than pine saw logs	50	1,516 55	303 77	1,189 67	23 11	1,516 55	
1,224	216,834	" " booms	50	108 42	.....	108 42	.....	108 42	
	76,901,549			75,264 17	39,541 95	35,206 85	481 15	75,229 95	

WESTERN DISTRICT.

					1894	1895	1896 & later.		
5,415,367	463,190,210	Pine saw logs	1 00	463,190 21	279,593 13	126,627 22	56,475 08	462,695 43	
12,158	964,355	" "	1 25	1,205 44	.....	1,205 44	.....	1,205 44	
5,049	397,028	" "	1 50	595 81	595 81	.....	.....	595 81	
19,142	1,022,741	" "	2 25	2,301 17	.....	.....	2,301 17	2,301 17	
436	62,845	" "	2 50	157 11	.....	146 91	.....	146 91	
1,237	243,922	" "	3 00	731 76	.....	.....	731 76	731 76	
56,425	13,022,594	" boom timber	1 00	13,022 59	7,421 55	2,206 95	2,852 61	12,481 11	
685	98,233	" "	2 25	221 02	.....	.....	221 02	221 02	
31	3,965	" "	2 50	9 91	.....	.....	9 91	9 91	
28,442	1,953,796	Saw logs other than pine	50	976 89	462 06	71 00	197 51	730 57	
464	29,065	Basswood saw logs	75	21 80	.....	45	21 35	21 80	
424	37,086	Oak "	1 25	46 35	2 70	.....	43 26	45 96	
1,509	151,833	Booms other than pine	50	75 91	43 30	1 50	31 11	75 91	
.....	263,665	Logs orher than pine	2 00	527 33	.....	527 33	.....	527 33	
	481,441,388			483,083 30	288,118 55	130,786 80	93,884 78	481,790 13	

OTTAWA DISTRICT.

1,601,900	170,270,439	Pine saw logs	1 00	170,270 43	49,690 83	62,655 52	57,924 08	170,270 43	Western	481,441,338
56,080	8,369,485	Pine boom timber	1 00	8,369 48	657 87	7,609 96	101 65	8,369 48	Ottawa	181,371,688
25,341	1,943,594	Other than pine logs	50	971 78	295 52	562 02	114 24	971 78	Belleville	87,373,680
1,037	104,163	Other than boom timber	50	52 08	22 03	30 05	.....	52 08		
11,154	667,491	Basswood logs	75	500 62	339 35	161 27	.....	500 62		750,186,706
48	1,810	" booms	75	1 36	.....	1 36	.....	1 36		
240	14,705	Oak and maple logs	1 25	18 38	.....	7 50	10 88	18 38		
	181,371,688			180,184 13	51,005 60	71,027 68	58,150 85	180,184 13		

BELLEVILLE DISTRICT.

710,590	80,159,420	Pine saw logs	1 00	80,159 42	11,596 94	58,040 50	10,374 16	80,011 60	
13,660	3,297,042	Pine boom timber	1 00	3,275 32	385 17	2,057 76	832 39	3,275 32	
75,345	3,188,115	Other than pine logs	50	1,744 05	106 24	552 21	1,050 03	1,708 48	
1,317	252,052	" " booms	50	126 02	.....	83 36	42 66	126 02	
27	2,150	Oak and maple logs	1 25	3 95	22	3 72	.....	3 94	
3,347	173,901	Basswood logs	75	130 42	22	117 20	13 00	130 42	
	87,373,680			85,439 18	12,088 79	60,854 75	12,312 24	85,255 78	

WESTERN DISTRICT.

					1895	1896	1897		
5,385,002	423,306,643	Pine saw logs	1 00	423,306 64	227,796 28	169,617 74	24,640 02	422,955 04	Season 1893-1894.
36,965	2,681,765	"	1 25	3,352 20	.....	3,352 20	.....	2,352 20	
1,218	105,160	"	2 50	262 90	.....	.....	233 16	233 16	
21,766	1,542,712	"	3 00	4,628 14	.....	4,628 14	.....	4,628 14	
2,519	342,298	"	4 00	1,369 99	1,364 38	5 61	.....	1,369 99	
2,025	251,461	"	3 00	646 38	.....	383 69	.....	383 69	
1,361	73,470	"	4 00	293 88	393 88	.....	.....	293 88	
1,776	138,879	"	5 00	694 39	694 39	.....	.....	694 39	
37,034	7,427,851	Pine boom timber	1 00	7,427 85	2,942 28	4,362 01	120 66	7,424 35	
149	20,826	"	1 25	26 03	8 20	17 83	.....	26 03	
140	25,750	"	3 00	77 25	.....	77 25	.....	77 25	
207	23,878	"	3 00	71 63	.....	.....	.....	.....	
22	3,082	"	4 00	12 33	12 33	.....	.....	12 33	
192	49,837	"	5 00	249 18	249 18	.....	.....	249 18	
74,183	2,648,984	Other saw logs	50	1,324 49	471 41	721 88	106 03	1,299 32	

No. 7.—Number of pieces of Saw Logs cut under License in the Province of Ontario, etc.—Continued.

WESTERN DISTRICT.—Continued.

Pieces.	Feet B.M.	Description.	Rate per M.	Dues.	Collections.			Total Collections.	Season 1893-4.	
					1895.	1896.	1897 & later.			
			$ c.	$ c.	$ c.	$ c.	$ c.	$ c.		
1,316	63,039	Other saw logs	75	47 28	46 25	1 03	.....	47 28		
46	3,928	"	1 25	4 91	4 89	.....	.....	4 89		
336	35,053	"	1 00	35 05	.....	35 05	.....	35 05		
5,624	636,314	Other boom timber	50	318 19	55 03	50	255 03	310 56		
	439,381,131			444,148 71	233,938 50	183,197 93	25,360 30	442,496 73		

OTTAWA DISTRICT.

					1894.	1895.	1896.			
1,662,597	144,664,222	Pine saw logs	1 00	144,644 22	11,344 45	87,026 85	46,289 72	144,661 02	Western	439,381,131
208	44,890	"	1 25	44 89	.....	.....	44 89	44 89	Ottawa	155,206,886
57,527	8,703,868	Pine boom timber	1 00	8,703 86	306 47	5,046 03	3,351 36	8,703 86	Belleville	41,320,457
11	708	Maple and oak timber	1 25	88	.....	.....	88	88		
7,607	443,414	Basswood timber	75	332 63	197 59	105 96	28 98	332 53		635,908,474
15,094	820,106	Other than pine logs	50	410 05	37 63	258 00	114 42	410 05		
8,969	529,678	" booms	50	264 88	20 74	232 29	11 85	264 88		
	155,206,886			154,421 31	11,906 88	92,669 13	49,842 10	154,418 11		

BELLEVILLE DISTRICT.

206,101	22,983,189	Pine saw logs	1 00	22,983 19	14,102 13	8,454 84	394 87	22,951 84		
135,592	17,112,321	"	1 25	31,390 40	31,390 40	.....	.....	31,390 40		
1,539	415,813	" booms	1 00	415 81	65 42	316 76	2 48	384 66		
1,392	369,313	"	1 25	496 39	495 39	.....	.....	495 39		
9,847	355,855	Other than pine logs	50	177 92	78 08	78 52	21 32	177 92		
207	32,360	" booms	50	16 18	9 04	7 14	.....	16 18		
1,005	51,190	Basswood	75	38 38	3 23	27 11	7 48	38 18		
5	416	Oak and maple	1 25	52	52	.....	.....	25		
	41,320,457			55,517 79	46,114 21	8,884 37	426 51	55,455 09		

WESTERN DIVISION.

				1895.	1896.	1897.		
5,710,765	472,305,617	Pine saw logs	1 00	472,305 61	215,794 14	139,708 41	113,297 83	468,800 38
40,061	3,463,821	"	1 25	4,329 77	849 09	3,313 70	166 98	4,329 77
2,129	220,819	"	2 50	552 05	.....	552 05	.....	552 05
14,845	2,613,058	"	3 00	7,839 17	499 46	6,718 48	621 23	7,839 17
54,336	12,142,715	" booms	1 00	12,142 71	5,763 47	2,028 78	4,350 46	12,142 71
138	34,477	"	1 25	43 09	7 81	35 28	.....	43 09
46	9,927	"	2 50	24 82	.....	24 82	.....	24 82
604	87,055	"	3 00	261 65	188 30	55 03	.....	243 33
622	37,376	Oak logs	1 25	46 72	46 72	.....	.....	46 72
48	10,361	" booms	1 25	12 95	12 95	.....	.....	12 95
140,282	6,603,162	" logs	50	3,301 58	1,144 74	964 05	1,183 48	3,292 27
1,175	149,126	" booms	50	74 56	74 00	56	.....	74 56
2,367	116,083	Basswood	75	97 06	87 06	.....	.....	87 06
	497,793,891			50,102 74	224,467 74	153,401 16	119,619 98	497,488 88

OTTAWA DISTRICT.

2,486,012	254,851,572	Pine saw logs	1 00	354,851 57	37,288 03	92,914 72	85,232 01	215,434 76	Western	497,793,594
106,850	15,321,741	" booms	1 00	15,321 74	1,988 35	8,400 67	4,778 13	15,167 15	Ottawa	275,822,016
48,450	2,448,534	Other logs	50	1,224 26	364 26	480 10	413 02	1,257 38	Belleville	75,574,043
4,773	578,286	" booms	50	289 14	13 35	156 34	114 86	284 55		
55	3,492	Oak and maple	1 25	4 36	.....	4 36	.....	4 36		847,189,653
11,233	618,391	Basswood	75	463 80	13 48	397 34	10	410 92		
	273,822,016			272,154 87	39,667 47	102,352 53	90,538 12	232,559 12		

BELLEVILLE DISTRICT.

435,232	44,129,278	Pine saw logs	1 00	44,129 28	6,113 56	37,140 85	196 83	43,451 24
12,341	2,806,912	" booms	1 00	2,806 91	425 04	2,335 87	22	2,761 13
193,244	24,458,179	" logs	1 25	30,572 72	.....	30,572 72	.....	30,572 72
1,616	438,495	" booms	1 25	548 12	.....	548 12	.....	548 12
15,917	2,542,436	Other than pine logs	50	1,483 03	199 23	1,271 22	4 19	1,474 64
2,511	719,933	" booms	50	359 97	.....	359 97	.....	359 97
1,073	97,240	Maple and oak logs	1 25	121 55	.....	121 55	.....	121 55
3,141	381,570	Basswood	75	286 18	40 28	245 46	44	286 18
	75,574,043			80,307 76	6,778 11	72,595 76	201 68	79,575 55

WESTERN DIVISION.

Pieces.	Feet B.M.	Description.	Rate per M.	Dues.	Collections.			Total Collections.	Season 1895-1896.	
					1896.	1897.	1898.			
			$ c.	$ c.	$ c.	$ c.	$ c.	$ c.		
7,532,741	571,806,832	Pine saw logs	1 00	571,806 83	208,338 56	267,961 76	95,802 07	572,192 39		
211,053	19,078,168	"	1 25	33,847 71	1,936 70	19,304 63	2,606 38	23,847 71		
79,646	14,515,665	Pine boom timber	1 00	14,515 67	5,943 38	6,693 38	1,878 91	14,515 67		
972	291,337	" "	1 25	364 17	72 07	271 36	20 74	364 17		
903	75,440	" saw logs	1 50	113 16	100 74	12 42	.....	113 16		
61	16,906	" boom timber	1 50	25 36	10 58	14 78	.....	25 36		
15,582	1,570,811	" saw logs	1 75	2,748 92	2,748 92	.....	.....	2,748 92		
11,289	1,535,419	" "	2 00	3,070 84	3,047 74	.....	23 10	3,070 84		
3,430	454,130	" "	2 50	1,135 33	198 84	936 79	.....	1,135 33		
7,925	928,743	" "	3 00	2,786 23	1,069 55	1,116 57	.....	2,786 23		
9	1,547	" boom timber	3 00	4 64	.....	4 64	.....	4 84		
202,779	9,211,726	Other than pine logs	50	4,605 86	2,402 61	1,519 84	683 41	4,605 86		
10,550	600,499	" booms	50	300 25	247 77	26 27	26 21	300 25		
210	18,000	Spruce logs	2 50	46 00	45 00	.....	.....	45 00		
9,465	454,260	Basswood logs	75	46 70	213 12	99 75	27 83	340 70		
1,006	79,271	Maple and oak logs	1 25	99 09	4 71	90 55	3 82	99 03		
	620,638,754			625,800 76	226,980 00	298,052 84	.....	626,195 31		

OTTAWA DISTRICT

2,678,018	257,862,845	Pine logs	1 00	257,862 84	2,436 30	210,278 18	44,828 04	257,542 52	Western	620,638,754
99,520	16,200,867	" booms	1 00	16,200 87	34 63	13,767 20	2,399 03	16,200 86	Ottawa	282,416,006
69,467	3,705,862	Other than pine logs	50	1,852 93	6 45	1,528 49	301 48	1,836 42	Belleville	50,320,939
2,425	265,517	" " booms	50	132 75	.....	130 55	2 20	132 75		
35,704	3,726,417	Pine logs	1 25	4,658 02	.....	4,658 02	.....	4,658 50		953,375,699
158	36,555	" booms	1 25	45 70	.....	45 70	.....	45 77		
12,704	547,749	Basswood	75	400 81	.....	352 14	27 76	379 90		
862	70,199	Oak and maple	1 25	87 75	.....	87 75	.....	87 75		
	282,416,006			281,241 67	2,477 38	230,848 03	47,558 51	280,882 92		

BELLEVILLE DISTRICT.

294,035	31,281,850	Pine saw logs	1 00	31,281 85	490 76	30,502 58	273 76	31,267 10
5,984	1,608,638	" booms	1 00	1,608 63	.....	1,605 93	2 70	1,608 63
118,776	15,202,582	" logs	1 25	19,003 22	.....	19,003 22	.....	19,003 22
554	224,775	" booms	1 25	280 96	.....	280 36	.....	280 96
21,788	1,343,084	Other than pine logs	50	671 53	136 51	518 23	16 79	671 53
1,904	474,005	" " booms	50	237 52	52	237 00	.....	237 52
2,491	182,052	Basswood	75	136 54	18 85	117 69	.....	136 54
21	3,953	Oak and maple	1 25	4 94	.....	4 94	.....	4 94
	50,320,939			53,225 19	646 64	52,270 55	293 25	53,210 44

WESTERN DISTRICT.

					1897	1898	1899	
2,283,288	203,850,128	Pine saw logs	1 00	203 850 12	101,975 63	63,071 23	38,307 30	203,354 16
57,537	12,378,860	" booms	1 00	12,378 86	1,874 53	6,592 00	3,895 25	12,361 78
217,440	18,780,069	" logs	1 25	23,575 08	14,027 08	8,568 15	979 85	23,575 08
6,819	1,542,844	" booms	1 25	2,028 55	709 69	1,096 82	222 04	2,028 55
56,511	1,985,482	" logs	1 50	2,978 50	.....	296 67	2,681 53	2,978 20
677	95,474	" booms	1 50	143 20	.....	31 82	111 38	143 20
40,625	1,595,190	" logs	1 75	2,791 76	.....	.....	2,791 76	2,791 76
450	127,109	" booms	1 75	222 42	.....	.....	222 42	222 42
6,698	541,542	" logs	2 00	1,083 08	25 70	.....	1,057 38	1,083 08
247	49,630	" booms	2 00	99 26	.....	.....	99 26	99 26
35,242	5,047,116	" logs	2 50	11,617 78	8,802 85	.....	2,814 93	11,617 78
119	23,841	" booms	2 50	59 60	.....	.....	59 60	59 60
991	101,492	" logs	3 00	304 47	.....	.....	304 47	304 47
70,579	3,104,849	" other than pine	50	1,552 42	552 51	351 13	648 78	1,552 42
508	72,404	Other booms	50	36 20	.....	15 19	21 01	36 20
1,161	64,223	Basswood	75	48 16	.....	12 31	35 85	48 16
	249,360,353			262,769 16	127,967 99	80,035 32	54,252 81	262,256 12

OTTAWA DISTRICT.

1,696,304	170,247,700	Pine saw logs	1 00	170,247 76	41,042 13	68,503 67	59,974 71	169,521 53
58,950	8,877,887	" booms	1 00	8,877 89	1,109 16	5,239 05	2,511 65	8,859 86
27,244	2,917,225	" logs	1 25	3,646 52	3,646 52	.....	.....	3,646 52
180	40,886	" booms	1 25	51 10	51 10	.....	.....	51 10
35,560	2,398,819	Other logs	50	1,199 41	619 58	409 94	151 53	1,181 05

Western	249,360,353
Ottawa	185,627,315
Belleville	60,712,324
	495,699,992

No. 7. The number of pieces of Saw Logs cut under License in Ontario, etc.—Continued.

OTTAWA DISTRICT.—Continued.

Pieces.	Feet, B.M.	Description.	Rate per M.	Dues.	Collections.			Total collections.	Season 1897-1898.
					1897	1898	1899		
			$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
3,037	228,576	Other booms	50	114 29	19 00	60	92 55	112 80	
5,822	432,361	" logs	1 66	717 71	.....	717 71	.....	717 71	
1,270	102,116	" "	3 33	340 26	.....	340 26	.....	340 26	
277	28,928	Maple and oak	1 25	36 16	.....	259	33 57	36 16	
5,622	342,757	Basswood	75	257 06	85 16	170 74	.....	255 90	
	185,627,315			185,488 16	46,574 30	75,384 58	62,764 01	184,722 89	
BELLEVILLE DISTRICT.									
211,451	18,421,007	Pine saw logs	1 00	18,421 00	1,285 12	15,389 18	1,365 14	18,039 44	
8,258	1,745,437	" booms	1 00	1,745 43	397 21	1,274 75	73 47	1,745 43	
45	4,155	Oak and maple logs	1 25	5 16	5 16	.....	.....	5 16	
101	13,057	" " booms	1 25	16 31	.....	16 31	.....	16 31	
2,821	147,728	Basswood	75	110 79	34 85	49 98	23 96	108 79	
42,503	2,122,683	Other than pine logs	50	1,061 34	221 17	692 81	122 14	1,036 12	
2,136	392,936	" " booms	50	196 46	128 36	60 85	7 25	196 46	
237,922	37,415,773	Pine logs	1 25	46,769 71	.....	46,769 71	.....	46,769 71	
2,477	449,548	" booms	1 25	562 23	.....	551 94	.....	551 94	
	60,712,324			68,888 43	2,071 87	64,805 52	1,591 96	68,469 36	
WESTERN DIVISION.									
					1898	1899	1900		
4,040,505	319,358,069	Pine saw logs	1 00	319,358 06	163,857 38	113,922 36	41,487 42	319,267 16	
44,637	8,875,307	" booms	1 00	8,875 36	4,050 33	3,249 30	1,575 73	8,875 36	
302,718	21,068,229	" logs	1 25	26,335 28	4,288 44	6,653 49	15,393 35	26,335 28	
19,405	4,084,682	" booms	1 25	5,105 85	141 29	2,970 07	1,994 49	5,105 85	

WESTERN DIVISION—Continued.

17,096	948,383	Pine saw logs	1 50	1,422 57	537 53	528 66	356 38	1,422 57	
179	34,415	" booms	1 50	51 53	21 50	8 97	21 16	51 63	
10,169	1,019,401	" logs	2 00	2,038 80	.....	.....	2,038 80	2,038 80	
1,136	354,158	" booms	2 00	708 32	86 40	.....	621 92	708 32	
4,864	462,476	" logs	2 50	1,156 19	.....	1,156 19	.....	1,156 19	
60	24,107	" booms	2 50	60 20	.....	60 26	.....	60 26	
53	2,453	Logs other than pine	1 25	3 06	.....	.....	3 06	3 06	
3,330	186,375	" "	1 75	294 65	.....	.....	294 65	294 65	
58	13,962	Booms	1 75	24 43	.....	.....	24 43	24 43	
63,071	3,567,089	Other logs	50	1,783 54	984 50	362 98	436 06	1,783 54	
1,436	277,573	Other booms	50	138 79	62 83	24 05	51 91	138 79	
1,096	58,595	Basswood	75	46 94	8 45	.....	35 49	43 94	
	360,335,324			367,400 67	174,038 65	128,939 33	64,334 85	367,309 83	

OTTAWA DISTRICT.

1,531,324	137,700,831	Pine saw logs	1 00	137,700 82	75,305 13	59,482 52	2,581 40	137,369 05	Western 360,335,324
50,557	6,718,183	" booms	1 00	6,718 18	3,475 41	2,543 64	676 98	6,696 03	Ottawa 152,988,114
62,731	6,001,377	" saw logs	1 25	7,501 71	7,561 71	.....	.....	7,501 71	Belleville 69,237,358
124	31,796	" booms	1 25	39 74	39 74	.....	.....	39 74	
150	15,667	Oak and maple	1 25	19 58	19 58	.....	.....	19 58	" 582,560,796
52,342	2,231,528	Logs other than pine	50	1,115 76	142 23	958 91	11 62	1,112 76	
5,258	288,732	Basswood	75	216 55	27 81	188 74	.....	216 55	
	152,988,114			153,312 34	86,511 61	63,173 81	3,270 00	152,955 42	

BELLEVILLE DISTRICT.

243,666	38,223,395	Pine saw logs	1 25	47,779 23	.....	47,779 23	.....	47,779 23
1,736	288,378	" booms	1 25	360 46	.....	360 46	.....	360 46
224,825	24,406,307	" logs	1 00	24,406 31	126 86	24,259 17	20 28	24,406 31
20,521	4,232,412	" booms	1 00	4,232 31	3 66	4,228 75	.....	4,232 41
2,930	163,002	Basswood	75	121 22	12 65	104 17	61	117 43
4,639	1,434,053	Other than pine logs	50	717 03	59 41	647 58	10 03	717 02
2,614	376,005	" b. t.	50	188 01	17 71	170 30	.....	188 01
325	33,306	Oak and maple	1 25	41 62	.....	41 62	.....	41 62
230	80,500	Pine logs	1 50	120 75	120 75	.....	.....	120 75
	69,237,358			77,966 94	341 01	77,591 28	30 92	77,961 24

WESTERN DIVISION.

Pieces.	Feet, B.M.	Description.	Rate per M.	Dues.	Collections.			Total collections.	Season 1897-1898.
					1899	1900	1901		
			$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
3,899,804	272,767,764	Pine saw logs	1 00	272,767 76	131,663 99	101,406 26	37,018 57	270,088 82	
101,589	40,515,751	" booms	1 00	40,459 27	5,707 25	33,082 41	1,669 60	40,459 26	
399,367	25,031,609	" logs	1 25	31,289 49	14,174 19	15,326 47	1,788 83	31,289 49	
13,042	2,007,226	" booms	1 25	2,509 13	1,378 68	1,028 94	101 51	2,509 13	
75,438	3,287,058	" logs	1 50	4,930 51	1,178 64	274 95	3,476 92	4,930 51	
1,650	202,103	" booms	1 50	393 15	63 30	10 08	229 77	303 15	
16,893	977,360	" logs	2 00	1,954 72	.....	1,277 52	597 19	1,874 71	
1,858	202,703	" booms	2 00	405 40	.....	312 48	92 92	405 40	
3,054	192,450	" logs	2 50	481 12	376 05	.....	105 07	481 12	
217	26,428	" booms	2 50	66 05	66 05	.....	.....	66 05	
3,481	278,522	" logs	5 00	1,392 61	1,392 61	.....	.....	1,392 61	
3	2,394	" booms	5 00	11 97	11 97	.....	.....	11 97	
94,689	4,501,247	Other logs	50	2,250 61	438 48	1,718 16	93 97	2,250 61	
2,989	370,328	" booms	50	185 16	55 21	129 95	.....	185 16	
.....	30,310	" logs	1 00	30 31	30 31	.....	.....	30 31	
2,013	206,441	" "	1 50	309 66	309 66	.....	.....	309 66	
4,132	237,356	" "	2 00	.....	.....	474 70	.....	474 70	
3,772	234,983	Basswood	75	176 23	88 83	38 10	49 30	176 23	
226	21,393	Oak	1 25	16 14	.....	16 14	.....	16 14	
	351,093,427			359,539 29	156,935 22	155,096 16	45,223 65	357,255 03	

OTTAWA DISTRICT.

1,597,414	146,705,165	Pine saw logs	1 00	146,705 16	21,526 91	74,908 50	50,030 95	146,466 36	Western 351,093,427
58,868	8,101,377	" booms	1 00	8,101 37	175 30	5,498 67	2,427 40	8,101 37	Ottawa 163,489,789
514	48,445	Oak and maple	1 25	60 55	2 08	58 47	.....	60 55	Belleville 55,574,989
12,033	811,535	Basswood	75	608 65	49 77	499 22	.....	548 99	
92,623	6,833,311	Other than pine logs	50	3,416 66	110 12	2,293 62	981 42	3,385 16	570,158,205
10,311	989,956	" " booms	50	491 98	3 09	452 16	22 00	477 25	
	163,489,789			159,387 37	21,867 27	83,710 64	53,461 77	159,039 68	

BELLEVILLE DISTRICT.

99,852	13,250,543	Pine saw logs	1 25	16,563 18	.....	16,563 18	.....	16,563 18	
659	84,342	" booms	1 25	105 42	.....	105 42	.....	105 42	
372,745	34,032,444	" logs	1 00	34,032 44	11,877 78	22,089 97	56 67	34,024 43	
23,199	4,018,337	" booms	1 00	4,018 32	879 67	3,138 65	.....	4,018 32	
87,765	3,320,522	Other logs	50	1,660 25	625 96	1,028 83	3 79	1,658 58	
4,223	614,097	" booms	50	307 04	41 71	265 33	.....	307 04	
4,746	254,261	Basswood	75	190 70	102 86	72 21	12 85	187 92	
13	443	Oak and maple	1 25	55	55	.....	.....	55	
	55,574,989			56,877 90	13,528 53	43,263 59	73 32	56,865 44	

WESTERN DIVISION.

					1900.	1901.	1902.		
6,221,970	395,403,526	Pine saw logs	1 00	393,403 52	175,665 48	161,991 24	54,509 30	392,157 02	Season of 1899-1900.
99,506	13,677,193	" booms	1 00	13,677 10	5,304 50	5,172 75	1,433 61	11,910 86	
924,635	69,663,717	" logs	1 25	87,079 66	47,316 05	36,631 98	2,932 74	86,886 77	
12,890	2,350,603	" booms	1 25	2,938 26	504 68	2,412 92	20 66	2,938 26	
45,359	2,677,277	" logs	1 50	4,015 91	.....	3,862 60	153 31	4,015 91	
3,701	494,185	" booms	1 50	741 26	.....	738 46	2 80	741 26	
6,234	573,004	" logs	2 00	1,146 00	587 68	522 25	.....	1,109 93	
715	135,264	" booms	2 00	270 52	266 36	.....	.....	266 36	
29,980	2,150,728	" logs	2 50	5,376 81	.....	2,060 26	3,316 55	5,376 81	
1,570	200,047	" booms	2 50	500 11	.....	437 84	62 27	500 11	
635	83,553	" logs	5 00	417 76	412 11	5 65	.....	417 76	
289,468	12,477,743	Other logs	50	6,239 87	3,166 41	2,457 72	292 88	5,917 01	
7,768	930,829	" booms	50	465 41	397 08	28 25	40 08	465 41	
3,730	338,938	" logs	1 00	338 93	186 12	152 81	.....	338 93	
.....	129,999	" logs	2 00	259 99	.....	259 99	.....	259 99	
17,378	1,125,988	Basswood	75	844 49	693 32	150 83	34	844 49	
17,777	873,916	Oak and maple	1 25	1,092 39	885 23	198 27	.....	1,083 50	
	503,286,510			520,808 08	235,385 02	217,083 82	62,755 54	515,224 38	

OTTAWA DISTRICT.

1,346,896	114,681,403	Pine logs	1 00	114,681 40	63,676 81	50,835 79	.....	114,512 60	Western 503,286,510
91,404	13,167,216	" booms	1 00	13,167 22	1,334 51	11,832 71	.....	13,167 22	Ottawa 143,649,532

No. 7.—The number of pieces of Saw Logs cut under License in the Province of Ontario, etc.—Continued.

OTTAWA DISTRICT.—Continued.

Pieces.	Feet, B. M.	Description.	Rate per M.	Dues.	Collections.			Total Collections.	Season of 1899-1901.	
					1900.	1901.	1902.			
			$ c.	$ c.	$ c.	$ c.	$ c.	$ c.		
230,966	10,303,943	Other logs	50	5,151 97	2,443 14	2,687 49	.....	5,130 63	Belleville	77,452,503
56,926	4,840,393	" booms	50	2,420 20	107 97	2,312 23	.....	2,420 00		
11,544	626,907	Basswood	75	470 18	207 22	261 62	.....	468 84		724,388,545
292	16,408	Maple	1 25	20 51	20 51	.....	.....	20 51		
183	13,262	Oak	1 25	16 58	16 58	.....	.....	16 58		
	143,649,532			135,928 06	67,806 74	67,929 84	.....	135,736 58		

BELLEVILLE DISTRICT.

517,065	49,250,425	Pine saw logs	1 00	49,250 43	13,116 95	24,795 67	11,303 37	49,215 99		
17,056	4,405,723	" booms	1 00	4,405 72	1,727 55	2,461 96	216 21	4,405 72		
214,961	8,120,103	Other logs	50	4,060 05	1,000 40	2,439 58	620 07	4,060 05		
2,675	399,093	" booms	50	199 55	15 67	183 88	.....	199 55		
13,671	801,190	Basswood	75	600 89	78 77	383 89	138 23	600 89		
156	13,625	Oak and maple	1 25	17 00	.....	4 98	12 02	17 00		
163,946	14,458,592	Pine logs	1 25	18,073 24	.....	.....	7,683 04	7,683 04		
35	3,752	" booms	1 25	4 69	.....	.....	.....	4 69		
	77,452,503			76,611 57	15,939 34	30,269 96	19,977 63	66,186 93		

WESTERN DIVISION.

					1901.	1902.	1903.			
55,530,533	348,931,388	Pine saw logs	1 00	348,931 38	177,707 38	146,647 30	17,554 83	341,909 51	Season 1900-1901.	
92,366	13,691,833	" booms	1 00	13,691 83	6,484 49	6,442 52	293 86	13,220 87		
1,123,086	84,322,458	" logs	1 25	105,403 06	68,149 59	31,863 48	5,389 99	105,403 06		
11,793	2,247,553	" booms	1 25	2,809 43	1,572 27	1,205 04	32 12	2,809 43		
50,368	3,005,227	" logs	1 50	4,507 84	.....	4,507 84	.....	4,507 84		
1,174	174,430	" booms	1 50	261 65	.....	261 65	.....	261 65		
23,850	1,743,620	" logs	2 00	3,487 24	814 40	2,234 82	.....	3,049 22		
127	21,903	" booms	2 00	43 80	.....	43 80	.....	43 80		

WESTERN DIVISION.—Continued.

29,855	2,166,691	Pine saw logs	2 50	5,416 72	808 22	.....	4,608 50	5,416 72	
1,117	140,566	" booms	2 50	351 40	351 40	.....	.....	351 40	
1,324	46,271	" logs	3 00	136 61	138 81	.....	.....	138 81	
1,077	87,346	" booms	3 00	262 02	262 02	.....	.....	262 02	
347	32,457	" logs	4 00	129 84	129 84	.....	.....	129 84	
3,932	436,141	" logs	5 00	2,180 70	71 40	1,846 80	.....	1,918 23	
156	23,956	" booms	5 00	119 80	.....	119 80	.....	119 80	
936	33,171	Other logs	1 00	33 17	.....	33 17	.....	33 17	
302,601	15,833,559	"	50	7,916 77	2,152 46	5,483 84	37 89	7,674 19	
10,462	1,652,523	" booms	50	826 26	269 94	495 83	.....	765 77	
115,926	3,440,470	Spruce logs	1 00	3,440 47	1,100 68	1,983 49	228 63	3,312 75	
1,882	236,880	" booms	1 00	236 88	96 11	140 06	71	236 88	
639	49,350	Oak and maple	1 25	61 69	60 31	1 38	.....	61 69	
2,325	96,684	Basswood	75	72 51	7 75	63 80	.....	71 55	
	478,414,477			500,323 27	260,177 22	203,374 62	28,146 53	491,696 17	

OTTAWA DISTRICT.

2,056,244	106,026,401	Pine saw logs	1 00	109,026 40	21,779 37	62,772 96	24,324 36	108,876 69	
116,101	11,632,576	" booms	1 00	11,632 57	568 45	10,904 34	159 78	11,632 57	
95,690	9,221,079	" logs	1 25	11,526 34	.....	.....	11,526 34	11,526 34	
4,109	381,440	Spruce booms	1 00	381 43	27 42	309 94	44 07	381 43	
69,578	3,119,908	" logs	1 00	3,119 90	201 15	1,570 16	1,348 59	3,119 90	
118,403	4,506,648	Other logs	50	2,253 32	172 23	782 23	45 01	999 47	
35,127	2,282,266	" booms	50	1,141 13	14 79	805 86	320 48	1,141 13	
7,462	404,791	Basswood	75	303 00	46 19	234 91	.....	281 10	
327	19,606	Oak and maple	1 25	24 50	5 10	19 40	.....	24 50	
	140,594,715			139,409 19	22,814 70	77,399 80	37,768 63	137,983 13	

Western	478,414,477
Ottawa	140,594,715
Belleville	50,745,154
	669,754,346

BELLEVILLE DISTRICT.

348,249	32,051,125	Pine saw logs	1 00	3,205 12	2,533 48	23,629 19	46 75	26,209 42
14,921	4,352,580	" booms	1 00	4,352 58	579 18	3,674 35	2 60	4,256 13
28,761	3,144,495	" logs	1 25	3,933 38	.....	3,933 38	.....	3,933 38
834	251,328	" booms	1 25	314 16	.....	314 16	.....	314 16
2,208	123,729	" logs	1 50	185 58	185 58	.....	.....	185 58
30	1,530	" booms	1 50	2 30	2 30	.....	.....	2 30

No. 7.—The number of pieces of Saw Logs cut under License in the Province of Ontario, etc.—Continued.

BELLEVILLE DISTRICT.—Concluded.

Pieces.	Feet, B.M.	Description.	Rate per M.	Dues.	Collections.			Total Collections.	Season 1900-1901.
					1901.	1902.	1903.		
			$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
10,841	240,342	Spruce logs	1 00	240 33	116 25	116 55	.....	232 80	
465	51,540	" booms	1 00	51 54	34 86	16 68	.....	51 54	
189	10,450	Oak and maple	1 25	13 06	1 13	11 93	.....	13 06	
252,861	9,397,436	Other logs	50	4,698 71	308 94	3,752 36	48	4,061 71	
4,007	519,976	" booms	50	259 98	8 10	230 26	.....	238 36	
2,077	600,623	Basswood	75	450 47	173 84	222 65	.....	396 49	
	50,745,154			46,553 21	3,943 66	35,001 51	49 83	39,895 00	

Nos. 8 and 9.—Statement of Waney and Square Timber on which dues were collected at the Ontario Crown Timber Office, Quebec, during the year 1891.

Description of Timber.	Pieces.	Cubic feet.	Rate.	Amount.	Total.
			c.	$ c.	$ c.
Waney pine	26,982	1,429,303	2	28,586 06	
Square "	17,990	791,560	2	15,831 20	
Waney birch	51	1,439	2	28 78	
Waney ash	44	1,477	2	29 54	
Square elm	17	814	2	16 28	
					41,431 81
Interest				1,371 73	
Trespass				240 34	
Special				97 28	
					1,709 35
Total					$46,201 21
		1892.			
Waney pine	1,020	61,200	2½	1,530 00	
Square pine	3,059	174,543	2½	4,363 58	
Waney pine	16,990	1,019,400	2	20,388 00	
Square pine	50,947	2,479,630	2	49,592 60	
Waney ash	20	796	2	15 92	
Waney birch	323	11,442	2	228 44	
					76,118 54
Bonus				10,033 77	
Interest				1,745 71	
Trespass				26 68	
					11,806 16
Total					$87,924 70
		1893.			
Waney pine	7,836	435,800	2½	10,895 01	
Square "	3,920	156,800	2½	3,920 00	
Waney "	13,999	752,715	2	15,054 30	
Square "	7,000	280,000	2	5,600 00	
Square "	20	1,400	10	140 00	
Waney ash	46	1,547	2	30 94	
Waney birch	26	615	2	12 30	
Square elm	25	750	2	15 00	
					35,667 55
Bonus				48,967 81	
Trespass				95 32	
Interest				542 22	
					49,605 36
Total					$85,272 91
		1894.			
Waney pine	4,098	218,416	2½	5,460 40	
Square "	1,366	54,640	2½	1,366 00	
Waney "	12,929	705,281	2	14,105 62	
Square "	4,310	172,400	2	8,448 00	

Nos. 8 AND 9.—Statement of Waney and Square Timber upon which dues were collected at the Ontario Crown Timber Office, Quebec, during the year 1894.—Continued.

Description of Timber.	Pieces	Cubic feet	Rate	Amount.	Total.
			c.	$ c.	$ c.
Waney birch	17	497	2	9 94	
Waney ash	64	1,854	2	37 08	
					24,427 04
Bonus				14,818 49	
Trespass				11 42	
Interest				134 24	
					14,964 15
Total					$39,391 19
		1895.			
Waney pine	4,225	257,410	2½	6,435 25	
Square "	1,056	42,239	2½	1,055 98	
Waney "	8,484	478,089	2	9,561 78	
Square "	2,121	84,840	2	1,696 80	
Waney ash	59	1,926	2	38 52	
Waney birch	19	781	2	15 62	
					18,803 95
Bonus				15,870 81	
Trespass				522 59	
Interest				271 14	
					16,664 44
Total					35,468 39
		1896.			
Waney pine	4,815	283,537	2½	7,088 42	
Square "	1,204	48,160	2½	1,204 00	
Waney "	12,601	669,002	2	13,380 04	
Square "	3,150	126,005	2	2,520 10	
Square oak	3	118	4	4 72	
Waney ash	6	229	2	4 58	
" "	83	2,618	1½	39 27	
Waney birch	10	230	2	4 60	
					24,245 73
Trespass				73 50	
Interest				37 09	
					110 59
Total					24,356 32
		1897.			
Waney pine	10,369	560,101½	2½	14,002 54	
Square "	3,456	138,240	2½	3,456 00	
Waney "	15,092	840,137	2	16,802 74	
Square "	5,031	201,240	2	4,024 80	
" "	2,385	97,161	2 1-20	1,991 80	
" "	1	42	10	4 20	
Waney birch	7	186	10	18 60	
" "	22	535	2	10 70	
" "	627	17,9274	1¼	224 10	

Nos. 8 and 9.—Statement of Waney and Square Timber upon which dues were collected at the Ontario Crown Timber Office, Quebec, during the year 1897.—Continued.

Description of Timber.	Pieces.	Cubic feet.	Rate.	Amount.	Total.
Waney ash		74	10	7 40	
" "	3,127	3,294	2	65 88	
					40,608 76
Bonus				21,476 70	
Trespass				350 46	
Interest				41 13	
					21,868 29
Total					62,477 05
1898.					
Waney pine	10,080	607,466	2½	15,186 65	
Square "	10,050	402,600	2½	10,065 00	
Waney "	4,483	256,274	2	5,125 48	
Square "	4,110	164,400	2	3,288 00	
Waney birch	179	5,210	1½	65 12	
" ash	254	9,764	2	195 28	
Square tamarac	106	3,385	2	67 70	
" elm	5	188	2	3 76	
					33,996 99
Bonus				2,418 96	
Trespass				73 04	
Interest				174 93	
					2,666 93
Total					36,663 92
1899.					
Waney pine	11,835	658,391	2½	16,459 78	
Square "	5,917	236,680	2½	5,917 00	
Waney "	10,896	610,781	2	12,215 62	
Square "	5,448	217,920	2	4,358 40	
Waney ash	37	1,238	2	24 76	
Waney birch	567	13,384	1½	167 30	
Waney maple	7	152	2	3 04	
					39,145 90
Bonus				3,296 27	
Trespass				41 07	
Interest				218 39	
					1,555 73
Total					40,701 63
1900.					
Waney pine	8,711	460,720	2½	11,518 00	
Square "	4,356	174,240	2½	4,356 00	
Waney "	16,518	952,735	2	19,055 06	
Square "	1,260	330,468	2	6,609 36	
Waney ash	77	555	2	11 10	
Waney birch	85	2,380	1½	29 75	
					41,579 27
Trespass				150 10	
Interest				291 37	
					441 47
Total					42,020 74

Nos. 8 and 9.—Statement of Waney and Square Timber upon which dues were collected at the Crown Timber Office, Quebec, during the year 1901.

Description of Timber.	Pieces.	Cubic feet.	Rate.	Amount.	Total.
			c.	$ c.	$ c.
Waney pine	12,803	646,700	2½	16,167 50	
Square "	6,397	130,292	2½	3,757 30	
Waney "	11,052	664,797	2	13,295 94	
Square "	5,532	190,152	2	3,983 04	
Waney "	256	13,651	6 1/10	832 71	
Waney ash	65	1,708	2	34 16	
Waney birch	159	5,057	1¼	63 22	
Square elm	24	1,104	2	22 08	
Square oak	327	8,531	3	257 43	
Square basswood	1	36	1¼	45	
					40,413 83
Trespass				6 06	
Interest				45	
					6 51
Total					40,420 34

1902.

Waney pine	13,509	760,527	2½	19,013 18	
Square "	6,754	243,144	2½	6,078 60	
Waney "	5,992	387,380	2	7,747 60	
Square "	2,995	107,820	2	2,156 40	
Waney "	140	5,683	15	852 45	
Waney ash	6	169	2	3 38	
					35,851 61
Bonus				1,404 03	
Trespass				3 18	
Interest				15 98	
					1,423 19
Total					37,274 80

Recapitulation of Waney and Square timber on which dues were collected at the Ontario Crown Timber Office, Quebec, from 1st January, 1891, to 31st December, 1902.

Description of Timber.	Pieces.	Cubic feet.	Rate.	Amount.	Total.
			c.	$ c.	$ c.
Waney pine	91,087	5,023,469½	2½	125,586 74	
Square "	45,749	1,828,377	2½	45,709 43	
Waney "	156,018	8,765,913	2	175,318 26	
Square "	116,894	5,155,435	2	103,108 70	
Square "	2,385	97,161	2 1/10	1,991 80	
Square "	21	1,442	10	144 20	
Waney "	140	5,683	15	852 45	
Waney "	256	13,651	6 1/10	832 71	
Waney birch	468	15,519	2	310 38	
Waney "	1,618	43,995	1¼	549 94	
Waney "	7	186	10	18 60	
Waney ash	745	24,557	2	491 14	
Waney "	3	74	10	7 40	
Waney "	83	2,618	1½	39 27	
Waney maple	7	152	2	3 04	
Square tamarac	106	3,385	2	67 70	
Square elm	71	2,856	2	57 12	
Square oak	3	118	4	4 72	
Square "	327	8,581	3	257 43	
					455,351 03
Bonuses				116,286 84	
Interest				4,844 39	
Trespass				1,593 66	
Special				97 28	
					122,822 17
Total					$578,173 20

Temiskaming and Northern Ontario Railway.

Return

Shewing all Expenditures up to 31st December, 1903.

PRINTED BY ORDER OF

THE LEGISLATIVE ASSEMBLY OF ONTARIO.

TORONTO:
Printed and Published by L. K. CAMERON, Printer to the King's Most Excellent Majesty.
1904.

WARWICK BRO'S & RUTTER, Limited, Printers,
TORONTO.

RETURN.

To an Order that there be laid before the House a Return shewing in the same detail as in the Public Accounts of the Province all expenditures up to 31st December, 1903, on account of the Temiskaming and Northern Ontario Railway, giving in detail the amount paid to whom and on what account. And in the case of the payments to the contractor for the building of the road; showing all the quantities of rock and other material moved; masonary constructed and generally all quantities on which payments are based, with the amount paid therefor upon each section of road.

Presented to the Legislative Assembly,

By command,

J. R. STRATTON,
Provincial Secretary.

Provincial Secretary's Office,
Toronto, Feb 29, 1904.

TEMISKAMING & NORTHERN ONTARIO RAILWAY.

ESTIMATE NO. ONE.

Shewing the work done during October, 1902, by A. K. Macdonell, Contractor.

Description of works.	Quantities. Executed in month.	Previous estimate.	Total to date.	Rates.	Amount.
				$ c.	$ c.
Clearing ....Acres..	1.00	.....	1.00	30 00	30 00
Close-cutting ....Acres..	¼	.....	¼	30 09	7 50
Grubbing ....Acres..	¾	.....	¾	30 00	20 00
Excavation:—					
Loose Rock ....c. yds..	2,350	.....	2,350	50	1,175 00
Hard Pan ....c. yds .	1,040	.....	1,040	38	395 20
Earth ....c. yds..	6,040	.....	6,040	22	1,328 80

Total value of work done	$2,956 50
Ten per cent. retained	295 65
Amount for month of October	$2,660 85

I certify the above to be correct.

(Sgd.) R. A. GALBRAITH,
Engineer.

Checked and certified correct.

(Sgd.) W. B. RUSSEL,
Chief Engineer.

ESTIMATE NO. TWO.

Shewing work done during November, 1902, by A. K. Macdonell, Contractor.

Description of Works.	Quantities. Executed in month.	Previous estimate.	Total to date.	Rates.	Amount.
				$ c.	$ c.
Clearing ....Acres..	83.8	1.00	84.8	30 00	2,544 00
Close cutting ....Acres	.....	.25	25	30 00	7 50
Grubbing ....Acres.	.90	.25	1 15	80 00	92 00
Excavation:—					
Solid rock ....c. yds..	9.101	.....	9,101	1 70	15,471 70
Loose rock ....c. yds..	492	2,350	2,842	50	1,421 00
Hard pan ....c. yds..	11,086	1,040	12,126	38	4,607 88
Earth ....c. yds..	40,024	6,040	46,064	22	10,134 08
Blind stone drains ....c. yds..	119	.....	119	1 50	178 50
Masonry, dry ....c. yds..	153	.....	153	5 00	765 00
Paving, dry ....c. yds..	77	.....	77	3 50	269 50
Culvert cedar delivered ....ft. b.m..	80,000	.....	80,000	15 00	1,200 00
Excavations wet:—					
Earth ....c. yds..	875	.....	875	75	656 25
Hard pan ....c. yds..	635	.....	635	1 75	1,111 25
Timber built in structures:—					
Culvert ....ft. b.m..	21,466	.....	21,466	24 00	515 18

Total value of work done	$38,973 84
Ten per cent. retained	3,897 38
Balance	$35,076 46
Previously returned	2,660 85
Amount for month of November, 1902	$32,415 61

Dated Dec. 5, 1902,

Checked and certified correct.

(Sgd.) W. B. RUSSEL,
Chief Engineer.

ESTIMATE No. THREE.

Shewing work done during December, 1902, by A. R. Macdonell, Contractor.

Description of Works.	Quantities. Executed in month.	Previous estimate.	Total to date.	Rates.	Amount.
				$ c.	$ c.
Clearing ..... Acres..	101.2	84.8	186.00	30 00	5,580 00
Close cutting ..... Acres..	.20	.25	.45	30 00	13 50
Grubbing ..... Acres..	5.37	1.15	6.52	85 00	521 60
Excavation:—					
Solid rock ..... c. yds..	26,701	9,101	35,802	1 70	60,863 40
Loose rock ..... c. yds..	4,077	2,842	6,919	50	3,459 50
Hard pan ..... c. yds..	35,905	12,126	48,031	38	18,251 73
Earth ..... c. yds..	50,504	46,064	96,568	22	21,241 96
Excavation, wet:—					
Solid rock, wet ..... c. yds..	19	.....	19	3 50	66 50
Loose rock, wet ..... c. yds..	18	.....	18	1 75	31 50
Hard pan, wet ..... c. yds..	.....	635	635	1 75	1,111 25
Earth, wet ..... c. yds..	73	875	948	75	711 00
Blind stone drains ..... c. yds..	29	119	148	1 50	222 00
Masonry, dry ..... c. yds..	87	153	240	5 00	1,200 00
Paving, dry ..... c. yds..	61	77	138	3 55	483 00
Piles delivered ..... lin. ft..	6,000	.....	6,000	10	600 00
Culvert, cedar delivered ..... ft. b.m..	23,000	80,000	57,000	15 00	855 00
Ties delivered ..... No ...	1,000	.....	1,000	12	120 00
Temporary trestles ..... lin. ft..	18,500	.....	18,500	10	1,850 00
Timber built in structure:—					
Cedar box culverts ..... ft. b.m..	48,511	21,466	69,977	24 02	1,679 45

Total value of work done	$118,864 44
Ten per cent. retained	11,886 44
Balance	$106,978 00
Previously returned	32,415 61
Amount for month of December, 1902	$74,562 39

Checked and certified correct.

(Sgd.) W. B. RUSSEL,
Chief Engineer.

ESTIMATE No. FOUR.

Shewing work done during January, 1903, by A. R. Macdonell, Contractor.

Description of Works.	Quantities. Executed in month.	Previous estimate.	Total to date.	Rates.	Amount.
				$ c.	$ c.
Clearing ....Acres	85.8	186.	271.8	30 00	8,154 00
Close cutting ....Acres	.05	.45	.50	30 00	15 00
Grubbing ....Acres	1.40	6.52	7.92	80 00	633 66
Crosswaying, per ft. deep ....Acres	.40	.....	240	300 00	120 00
Excavation:—					
Solid rock ....c. yds	32,624	35,802	68,426	1 70	116,324 20
Loose rock ....c. yds	1,896	6,919	8,815	50	4,407 50
Hard pan ....c. yds	20,932	48,031	68,963	38	26,205 94
Earth ....c. yds	37,211	96,568	133,779	22	29,431 38
Excavation, wet:—					
Solid rock, wet ....c. yds	12	19	31	3 50	108 50
Loose rock, wet ....c. yds	10	18	28	175 00	49 00
Hard pan, wet ....c. yds	90	635	725	1 55	1,268 75
Earth, wet ....c. yds	156	948	1,104	75	828 00
Blind stone drains ....c. yds	.....	148	148	1 50	222 00
Masonry, dry ....c. yds	291	240	531	5 00	2,655 00
Paving, dry ....c. yds	92	148	230	3 50	805 00
Piles delivered ....lin. ft	.....	6,000	16,850	10	1,685 00
Piles driven ....lin. ft	4,073	.....	4,073	22	896 06
Culvert, cedar delivered ....ft. b.m	.....	57,000	57,000	15 00	855 00
Ties delivered ....No	2,752	1,000	3,752	12	450 24
Fence posts delivered ....No	1,523	.....	1,523	06	91 38
Timber delivered:—					
Temporary trestle ....lin. ft	.....	18,500	28,500	10	2,850 00
Permanent trestle ....ft. b.m	60,000	.....	60,000	12 00	720 00
Timber built in structures:—					
Cedar box culverts ....ft. b.m	45,095	69,977	115,072	24 00	2,761 72
Temporary trestle ....lin. ft	4,950	.....	4,950	25	1,237 50

Total value of work done	$202,774 77
Ten per cent. retained	20,277 47
Balance	$182,497 30
Previously returned	109,638 85
Amount for month of January, 1903	$72,858 45

Checked and certified correct.

(Sgd.) W. B. RUSSEL,

Chief Engineer.

ESTIMATE NO. FIVE.

Shewing work done during February, 1903, by A. R. Macdonell, Contractor.

Description of Works.	Quantities.			Rates.	Amount.
	Executed in month.	Previous estimate.	Total to date.		
				$ c.	$ c.
Clearing .....Acres..	50.50	271.8	322.30	30 30	9,669 00
Close cutting .....Acres..	.05	.50	.55	30 30	16 50
Grubbing .....Acres..	.87	7.92	8.79	80 00	703 20
Crosswaying, per ft. deep .....Acres..	.20	.40	.60	300 00	180 00
Excavation:—					
Solid rock .....c. yds..	35,718	68,426	104,144	1 70	177,044 80
Loose rock .....c. yds..	2,149	8,815	10,964	50	5,482 00
Hard pan .....c. yds..	27,817	63,963	96,780	38	36,776 40
Earth .....c. yds..	24,084	133,779	157,863	22	34,729 86
Excavation, wet:—					
Earth, wet .....c. yds..	83	1,104	1,187	75	890 25
Solid rock, wet .....c. yds..	.....	31	31	3 50	108 50
Loose rock, wet .....c. yds..	.....	28	28	1 75	49 00
Hard pan, wet .....c. yds..	.....	725	725	1 75	1,268 75
Blind stone drains .....c. yds..	.....	148	148	1 50	222 00
Masonry, dry .....c. yds..	382,83	531	913,83	5 00	4,569 15
Rip-rap, loose laid .....c. yds..	133	.....	133	2 75	365 75
Paving, dry .....c. yds..	193,74	230	423,74	3 50	1,483 09
Piles delivered .....lin. ft..	11,100	16,850	5,750	10	575 00
Piles driven .....lin. ft..	12,487	4,073	16,560	22	3,643 20
Culvert cedar delivered .....lin. ft..	.....	57,000	57,000	15 00	855 00
Ties delivered .....No....	1,303	3,752	5,055	12	606 60
Telegraph poles delivered .....No....	6	.....	6	60	3 60
Fence posts delivered .....No....	1,005	1,523	2,528	06	151 68
Timber delivered:—					
Temporary trestle .....lin. ft..	37,183	28,500	65,683	10	6,568 30
Permanent trestle .....lin. ft..	200,000	60,000	260,000	12 00	3,120 00
Timber built in structures:—					
Cedar box culverts .....ft. b.m..	23,540	115,072	138,612	24 00	3,326 68
Temporary trestle .....lin. ft..	26,059	4,950	31,009	25	7,752 25

Total value of work done	$300,160 56
Ten per cent. retained	30,016 05
Balance	270,144 51
Previously returned	182,497 30
Amount for month of February, 1903	$87,647 21

March 2, 1903.

Checked and certified correct.

(Sgd.) W. B. RUSSEL,
Chief Engineer.

ESTIMATE NO. SIX.

Shewing work done during month of March, 1903, by A. R. Macdonell, Contractor.

Description of Works.	Quantities.			Rates,	Amount.
	Executed in month.	Previous estimate.	Total to date.		
				$ c.	$ c.
Clearing ....Acres..	96.20	322.30	418.50	30 00	12,555 00
Close cutting ....Acres..	2.50	.55	3.05	30 00	91 50
Grubbing ....Acres..	3.69	8.79	12 48	80 00	998 40
Crosswaying, per ft. deep ....Acres..	.29	.60	.89	300 00	267 00
Excavation:—					
Solid rock ....c. yds..	39,200	104,144	143,344	1 70	243,684 80
Loose rock ....c. yds..	1,712	10,964	12,676	50	6,338 00
Hard pan ....c. yds..	18,713	96,780	115,493	38	43,887 34
Earth ....c. yds..	27,505	157,863	185,368	22	40,780 96
Excavation, wet:—					
Solid rock, wet ....c. yds..	10	31	41	3 50	143 50
Loose rock, wet ....c. yds..	5	28	33	1 75	57 75
Hard pan, wet ....c. yds..	25	725	750	1 75	1,312 50
Earth, wet ....c. yds..	46	1,187	1.233	75	924 75
Extra haul (over 500 ft) ....c. yds..	124,073	.....	124,073	01	1,240 73
Blind stone drains ....c. yds..	10,03	148	158.3	1 50	237 45
Masonry, dry ....c. yds..	77..70	913.83	991.53	5 00	4,957 65
Rip-rap, loose laid ....c. yds..	.....	133	133	2 75	365 75
Paving, dry ....c. yds..	73.78	423.74	497.52	3 50	1,741 32
Piles delivered ....lin. ft..	400	5,750	6,150	10	615 00
Piles driven ....lin. ft..	14,176	16,560	30,736	22	6,761 92
Culvert cedar delivered ....lin. ft..	.....	57,000	57,000	15 00	855 00
Ties delivered ....No....	.....	5,055	5,055	12	606 60
Telegraph poles delivered ....No....	150	6	156	60	93 60
Fence posts delivered ....No....	.....	2,528	2,528	06	151 68
Timber delivered:—					
Permanent trestle ....ft. b.m..	200,000	260,000	460,000	12 00	5,520 00
Temporary trestle ....lin. ft..	16,691	65,683	48,992	10	4,899 20
Timber built in structures:—					
Cedar box culverts ....ft. b.m..	56,275	138,612	194,887	24 00	4,677 28
Temporary trestle ....lin. ft..	36,191	31,009	67,200	25	16,800 00

Total value of work done	$400,564 68
Ten per cent. retained	40,056 46
Balance	$360,508 22
Previously returned	270,144 51
Amount for month of March, 1903	$90,363 71

April 2, 1903. I certify the above to be correct.

(Sgd.) W. B. RUSSEL,
Chief Engineer.

ESTIMATE No. SEVEN.

Shewing work done during month of April, 1903, by A. R. Macdonell, Contractor.

Description of Works.	Quantities.			Rates.	Amount.
	Executed in month.	Previous estimate.	Total to date.		
				$ c.	$ c.
Clearing ..... Acres	127.10	418.50	545.6	30 00	16,368 00
Close cutting ..... Acres	.70	3.05	3.75	30 00	112 50
Grubbing ..... Acres	1.61	12.48	14.09	80 00	1,127 20
Crosswaying, per ft. deep ..... Acres	.....	.89	.89	300 00	267 00
Excavation:—					
Solid rock ..... c. yds	64,672	143,344	208,016	1 70	353,627 20
Loose rock ..... c. yds	3,639	12,676	16,315	50	8,127 50
Hard pan ..... c. yds	35,026	115,493	150,519	38	57,197 22
Earth ..... c. yds	29,967	185,368	215,335	22	47,373 70
Excavation, wet:—					
Solid rock ..... c. yds	75	41	116	3 50	406 00
Loose rock ..... c. yds	167	33	200	1 75	350 00
Hard pan ..... c. yds	80	750	830	1 75	1,452 50
Earth ..... c. yds	465	1,233	1,698	75	1,273 50
Extra haul ..... c. yds	139,839	124,073	263,912	01	2,639 12
Blind stone drains ..... c. yds	91	158.03	249.30	1 50	373 95
Masonry, dry ..... c. yds	75.55	991.53	1,067.08	5 00	5,335 40
Rip-rap, loose laid ..... c. yds	60	133	193	2 75	530 75
Paving, dry ..... c. yds	14.41	497.52	511.93	3 50	1,791 75
Piles delivered ..... lin. ft.	2,950	6,150	3,200	10	320 00
Piles driven ..... lin. ft.	.....	30,736	30,736	22	6,761 92
Ties delivered ..... No	.....	5,055	5,055	12	606 60
Culvert cedar delivered ..... lin. ft.	52,550	57,000	5,000	15 00	75 00
Telegraph poles delivered ..... No	.....	156	156	60	93 60
Fence posts delivered ..... No	.....	2,528	2,528	06	151 68
Timber delivered:—					
Permanent trestle ..... ft. b.m.	.....	460,000	460,000	12 00	5,520 00
Temporary trestle ..... lin. ft.	15,542	48,992	33,450	10	3,345 00
Timber built in structures:—					
Cedar box culverts ..... ft. b.m.	21,567	194,887	216,454	24 00	5,194 90
Temporary trestle ..... lin. ft.	19,000	67,200	86,200	25	21,550 00

Total value of work done	$542,001 99
Ten per cent. retained	54,200 19
Balance	487,801 80
Previously returned	360,508 22
Amount for month of April, 1903	$127,293 58

Checked and certified correct.

(Sgd.) W. B. RUSSEL,
Chief Engineer.

ESTIMATE No. EIGHT.

Shewing work done during month of May, 1903, by A. R. Macdonell, Contractor.

Description of Works.	Quantities.			Rates.	Amount.
	Executed in month.	Previous estimate.	Total to date.	$ c.	$ c.
Clearing .....Acres..	92.35	545.6	637.95	30 00	19,138 50
Close cutting .....Acres..	.97	3.95	4.72	20 00	141 60
Grubbing .....Acres..	4.64	14.09	18.73	80 00	1,498 40
Crosswaying, per ft. deep .....Acres..	.....	.89	.89	300 00	267 00
Excavation:—					
Solid rock .....c. yds..	47,400	208,016	255,416	1 70	434,207 20
Loose rock .....c. yds..	2,843	16,315	19,158	50	9,579 00
Hard pan .....c. yds..	25,268	150,519	175,787	38	66,799 06
Earth .....c. yds..	86,686	215,335	302,021	22	66,444 62
Excavation, wet:—					
Solid rock wet .....c. yds..	.....	116	116	3 50	406 00
Loose rock wet .....c. yds..	.....	200	200	1 75	350 00
Hard pan wet .....c. yds..	105	830	935	1 75	1,636 25
Earth wet .....c. yds..	1,703	1,698	3,401	75	2,550 75
Extra haul .....c. yds..	84,960	263,912	348,872	01	3,488 72
Blind stone drains .....c. yds..	15	249.30	264.3	1 50	396 45
Masonry, dry .....c. yds..	6	1,067.08	1,073.08	5 00	5,365 40
Rip-rap, loose laid .....c. yds..	156	192	349	2 75	959 75
Paving, dry .....c. yds..	.....	511.93	511.93	3 50	1,791 75
Piles delivered .....lin. ft..	7,850	3,200	11,050	10	1,105 00
Piles driven .....lin. ft..	.....	30,736	30,736	22	6,761 92
Culvert cedar delivered .....lin. ft..	6,400	5,000	11,400	15 00	171 00
Ties delivered .....No....	262	5,055	5,317	12	638 04
Telegraph poles delivered .....No....	36	156	192	60	115 20
Fence posts delivered .....No....	.....	2,528	2,528	06	151 68
Timber delivered:—					
Permanent trestle .....ft. b.m..	133,130	460,000	326,870	12 00	3,922 44
Temporary trestle .....ft. b.m..	1,592	33,450	31 858	10	3,185 80
Timber built in structures:—					
Cedar box culverts .....ft. b.m..	22,717	216,454	239,171	24 00	5,740 10
Permanent trestle .....ft. b.m..	133,130	.....	133,130	25 00	3,328 25
Temporary trestle .....lin. ft..	22,870	86,200	109,047	25	27,261 75

Total value of work done	$667,401 63
Ten per cent. retained	66,740 16
Balance	600,661 47
Previously returned	487,801 80
Amount for month of May, 1903	$112,859 67

June 6, 1903.

Checked and certified correct,

(Sgd.) W. B. RUSSEL,
Chief Engineer.

ESTIMATE No. NINE.

Shewing work done during month of June, 1903, by A. R. Macdonell, Contractor.

Description of Works.	Quantities. Executed in month.	Previous estimate.	Total to date.	Rates.	Amount.
				$ c.	$ c.
Clearing ..... Acres	112.50	637.95	750.45	30 00	22,513 50
Close cutting ..... Acres	10.70	4.72	14.92	30 00	447 60
Grubbing ..... Acres	4.15	18.73	22.88	80 00	1,830 40
Crosswaying, per ft. deep ..... Acres	.30	.89	1.19	200 00	357 00
Excavation:—					
Solid rock ..... c. yds	32,422	255,416	293,838	1 70	499,524 60
Loose rock ..... c. yds	2,328	19,158	21,486	50	10,743 00
Hard pan ..... c. yds	32,881	175,787	208,668	38	79,293 80
Earth ..... c. yds	27,526	302,021	329,547	22	72,500 04
Excavation, wet:—					
Solid rock ..... c. yds	10	116	126	3 50	441 00
Loose rock ..... c. yds	.....	200	200	1 75	350 00
Hard pan ..... c. yds	20	935	955	1 75	1,671 25
Earth ..... c. yds	761	3,401	4,162	75	3,121 50
Extra haul ..... c. yds	93,377	348,872	442,249	01	4,422 49
Blind stone drains ..... c. yds	23	264.3	287.3	1 50	430 95
Masonry, dry ..... c. yds	321	1,073.08	1,394.08	5 00	6,970 40
Rip-rap, loose laid ..... c. yds	502	349	851	2 75	2,230 25
Paving, dry ..... c. yds	154	511.93	665.93	3 50	2,330 75
Piles delivered ..... lin. ft	17,943	11,050	29,014	10	2,901 40
Piles driven ..... lin. ft	220	30,736	30,956	22	6,810 32
Culvert cedar delivered ..... lin. ft	4,600	11,400	16,000	15 00	240 00
Ties ..... No	1,630	5,317	6,947	12	833 64
Telegraph poles delivered ..... No	4	192	196	60	117 60
Fence posts delivered ..... No	.....	2,528	2,528	06	151 68
Timber delivered:—					
Permanent trestle ..... ft. b.m	37,780	326,870	289,090	12 00	3,469 08
Temporary trestle ..... lin. ft	14,598	31,858	17,260	10	1,726 .0
Timber built in structures:—					
Cedar box culverts ..... ft. b.m	157,567	239,171	396,738	24 00	9,521 71
Permanent trestle ..... ft. b.m	37,780	133,130	170,910	25 00	4,272 75
Temporary trestle ..... lin. ft	41,854	109,647	150,901	25	37,725 25
Tracklaying ..... miles	8	.....	8	275 00	2,200 00

Total value of work done	$779,258 30
Ten per cent. retained	77,925 83
Balance	701,332 47
Previously returned	600,661 47
Amount for month of June, 1903	100,671 00

I certify the above to be correct.

(Sgd.) W. B. RUSSEL,
Chief Engineer.

ESTIMATE No. TEN.

Shewing work done during month of July, 1903, by A. R. Macdonell, Contractor.

Description of Works.	Quantities. Executed in month.	Previous estimate.	Total to date.	Rates.	Amount.
				$ c.	$ c.
Clearing ....Acres..	45	750.45	795.45	30 00	23,863 50
Close cutting ....Acres..	4	14.92	18 92	30 00	567 60
Grubbing ....Acres..	13.55	22.88	36.43	80 00	2,914 40
Crosswaying, per ft. deep ....Acres..	.....	1.19	1.19	300 00	357 00
Excavation:—					
Solid rock ....c. yds..	48,027	293,838	341,865	1 70	581,170 50
Loose rock ....c. yds..	3,436	21,486	24,922	50	12,461 00
Hard pan ....c. yds..	44,628	208,668	253,296	38	96,252 48
Earth ....c. yds..	106,307	329,547	435,854	22	95,887 88
Excavation, wet:—					
Solid rock ....c. yds..	144	126	270	3 50	945 00
Loose rock ....c. yds..	210	200	410	1 75	717 50
Hard pan ....c. yds..	168	955	1,123	1 75	1,965 25
Earth ....c. yds..	1,113	4,162	5,275	76	3,956 25
Extra haul ....c. yds..	68,194	442,249	510,443	01	5,104 43
Blind stone drains ....c. yds..	100	287.3	387.3	1 50	580 95
Masonry, dry ....c. yds..	214	1,394.08	1,608.08	5 00	8,040 40
Rip-rap, loose laid ....c. yds..	32	851	883	2 75	2,428 25
Paving, dry ....c. yds..	83	665.93	748.93	3 50	2,621 25
Piles delivered ....lin. ft..	2,820	29,014	31,834	10	3,183 40
Piles driven ....lin. ft..	800	30,956	31,756	22	6,986 32
Culvert cedar delivered ....b. m..	6,000	16,000	10,000	15 00	150 00
Ties ....No....	945	6,947	7,892	12	947 04
Telegraph poles ....No....	34	196	230	60	138 00
Fence posts ....No....	366	2,528	2,894	06	173 64
Timber delivered:—					
Permanent trestle ....ft. b.m..	182,948	289,090	106,142	12 00	1,273 70
Temporary trestle ....lin. ft..	14,170	17,260	31,380	10	3,138 00
Timber built in structures:—					
Cedar box culverts ....ft. b.m..	89,658	396,738	486,396	24 00	11,672 50
Permanent trestle ....ft. b.m..	182,948	170,910	353,858	25 00	8,846 45
Temporary trestle ....lin. ft..	14,790	150,901	165,651	25	41,422 75
Tracklaying ....miles..	8	8	16	275 00	4,400 00
Train filling ....c. yds..	10,000	.....	10,000	30	3,000 00
Ballasting ....c. yds..	10,000	.....	10,000	35	3,500 00
Woven wire fence delivered ....rods..	9,600	.....	9,600	30	2,880 00

Total value of work done	$931,546 44
Ten per cent. retained	93,154 64
Balance	838,391 80
Previously returned	701,332 47
Amount for month of July, 1903	$137,059 33

I certify the above to be correct.

(Sgd.) W. B. RUSSEL,
Chief Engineer.

ESTIMATE No. ELEVEN.

Showing work done during month of August, 1903, by A. R. Macdonell, Contractor.

Description of Works.	Quantities. Executed in month.	Previous estimate.	Total to date.	Rates.	Amount.
				$ c.	$ c.
Clearing ..... Acres	33.50	695.45	829.95	30 00	24,868 50
Cross cutting ..... Acres	2.30	18.92	21.22	30 00	736 60
Grubbing ..... Acres	4.00	35.43	40.43	80 00	3,284 40
Crosswaying, per ft. deep ..... Acres	.....	1.19	1.19	300 00	357 00
Excavation:—					
Solid rock ..... c. yds	34,758	341,865	376,623	1 70	640,259 10
Rock loose ..... c. yds	1,876	24,922	26,798	50	13,399 00
Hard pan ..... c. yds	36,411	253,296	289,737	38	110,100 06
Earth ..... c. yds	51,744	435,854	487,598	22	107,271 59
Excavation, wet:—					
Solid rock ..... c. yds	3	270	273	3 50	955 50
Hard pan ..... c. yds	55	1,123	1,178	1 75	2,061 50
Loose rock ..... c. yds	.....	410	410	1 75	717 50
Earth ..... c. yds	1,029	5,275	6,304	75	4,728 00
Extra haul ..... c. yds	30,000	510,444	540,443	01	5,404 43
Blind stone drains ..... c. yds	.....	387.3	387.3	1 50	580 95
Masonry, dry ..... c. yds	945.28	1,608.80	2,554.08	5 00	12,770 40
Concrete Portland cement ..... c. yds	300	.....	300	9 00	2,700 00
Rip-rap loose laid ..... c. yds	40	883	923	2 75	2,538 25
Paving, dry ..... c. yds	288	748.93	1,036.93	3 50	3,629 25
Piles delivered ..... lin. ft	1,599	31,834	30,334	10	3,033 40
Piles driven ..... lin. ft	12,150	31,756	43,906	22	9,659 32
Culvert cedar delivered ..... lin. ft	.....	10,000	10,000	15 20	150 00
Ties delivered ..... No	97	7,892	7,989	12	958 68
Telegraph poles delivered ..... No	.....	230	230	60	138 00
Fence posts delivered ..... No	.....	2,894	2,894	06	173 64
Timber delivered:—					
Permanent trestle ..... ft. b.m	11,719	206,142	116,861	12 04	1,411 33
Temporary trestle ..... lin. ft	1,496	31,380	29,884	10	2,988 40
Timber built in structures:—					
Cedar box culverts ..... ft. b.m	7,377	486,396	493,773	24 00	11,850 55
Permanent trestle ..... ft. b.m	9,253	353,858	363,111	25 00	9,077 77
Temporary trestle ..... lin. ft	19,764	165,691	185,355	25	46,338 75
Tracklaying ..... miles	12	16	23	275 00	7,700 00
Trainfilling ..... c. yds	5,000	10,000	15,000	30	4,500 00
Ballasting ..... c. yds	20,000	10,000	30,000	35	10,500 09
Woven wire fence delivered ..... rods	2,560	9,600	7,940	30	2,112 00
Woven wire ..... rods	2,560	.....	2,560	75	2,176 00

Total value of work done	$1,048,982 84
Ten per cent. retained	104,898 28
Balance	944,084 56
Previously returned	838,391 80
Amount of month of August, 1903	$105,692 76

Sept. 3, 1903.

Checked and certified correct.

(Sgd.) W. B. RUSSEL,
Chief Engineer.

ESTIMATE No. TWELVE.

Showing work done during month of September, 1903, by A. R. Macdonell, Contractor.

Description of Works.	Quantities. Executed in month.	Previous estimate.	Total to date.	Rates.	Amount.
				$ c.	$ c.
Clearing ....Acres	66.50	828.95	895.45	30 00	28,863 50
Close cutting ....Acres	12.90	21.22	34.12	30 00	1,023 60
Grubbing ....Acres	20.45	40.43	60.88	80 00	4,870 40
Crosswaying ....Acres	1.03	1.19	2 22	300 00	666 00
Excavation:—					
Solid rock ....c. yds	31,996	376,623	408,619	1 70	694,652 30
Loose rock ....c. yds	1,969	26,798	27,867	50	13,933 50
Hard pan ....c. yds	41,033	289,737	330,770	38	125,692 60
Earth ....c. yds	40,623	487,598	528,221	22	116,208 62
Excavation, wet:—					
Solid rock ....c. yds	130	273	403	3 50	1,410 50
Loose rock ....c. yds	20	410	430	1 75	752 50
Hard pan ....c. yds	195	1,178	1,373	1 75	2,402 75
Earth ....c. yds	383	6,304	6,687	75	5,015 25
Extra haul ....c. yds	86,638	540,443	627,081	01	6,270 81
Blind stone drains ....c. yds	55	387.3	442.3	1 50	663 45
Masonry, dry ....c. yds	246	2,554.08	2,800.08	5 00	14,000 45
Concrete Portland cement ....c. yds	400	300	700	9 00	6,300 00
Rip-rap loose laid ....c. yds	179	923	1,102	2 75	3,030 50
Paving, dry ....c. yds	156	1,036.93	1,192.93	3 50	4,175 25
Piles delivered ....lin. ft	1,771	30,334	32,105	10	3,210 50
Piles driven ....lin. ft	10,000	43,906	53,906	22	11,859 32
Ties delivered ....No	1,934	7,989	9,913	12	1,189 56
Culvert cedar delivered ....lin. ft	.....	10,000	10,000	15 00	150 00
Telegraph poles delivered ....No	6	230	236	60	141 60
Fence posts delivered ....No	148	2,894	3,042	06	172 52
Timber delivered:—					
Permanent trestle....ft. b.m	60,385	117,861	57,476	12 00	689 71
Temporary trestle ....lin. ft	7,936	29,884	37,820	10	3,782 00
Timber built in structures:—					
Cedar box culverts ....ft. b.m	39,561	493,763	533,334	20 00	12,800 01
Permanent trestle ....ft. b.m	66,217	363,111	429,328	25 00	10,733 20
Temporary trestle ....lin. ft	21,257	185,355	206,612	25	51,653 00
Tracklaying ....miles	12	28	40	275 00	11,000 00
Trainfilling....c. yds	.....	15,000	15,000	30	4,500 00
Ballasting ....c. yds	41,551	30,000	71,551	35	25,042 85
Woven wire fence ....c. yds	1,940	2,560	4,500	85	3,925 00
Woven wire fence delivered ....rods	4,500	7,040	2,540	30	762 00
Cement delivered ....bbls	300	.....	400	4 00	1,200 00

Total value of work done	$1,170,653 20
Ten per cent. retained	117,065 32
Balance	1,053,587 88
Previously returned	944,084 56
Amount for month of September, 1903	$109,503 32

Checked and certified correct.

(Sgd.) W. B. RUSSEL.

Chief Engineer.

ESTIMATE No. THIRTEEN.

Shewing work done during month of October, 1903, by A. R. Macdonell, Contractor.

Description of Works.	Quantities. Executed in month.	Previous estimate.	Total to date.	Rates.	Amount.
				$ c,	c.
Clearing ....Acres					
Close cutting ....Acres	21.50	895.45	916.95	30 00	27,580 50
Grubbing ....Acres	.....	34.12	34.12	30 00	1,023 60
Crosswaying, per ft. deep ....Acres	3 64	60.88	64.52	80 00	5,161 60
Excavation:—	1.60	2.22	3.82	300 00	1,146 00
Solid rock ....c. yds					
Loose rock ....c. yds	28,592	108,619	437,211	1 70	743,258 70
Hard pan ....c. yds	2,353	27,867	30,220	50	15,000 00
Earth ....c. yds	41,425	330,770	372,195	38	141,434 10
Excavation, wet:—	20,109	528,221	548,330	22	120,632 60
Solid rock ....c. yds					
Loose rock ....c. yds	2.20	103	623	3 50	2,180 50
Hard pan ....c. yds	50	430	480	1 75	840 00
Earth ....c. yds	830	1,373	2,203	1 75	3,855 00
Extra haul ....c. yds	169	6,687	6,856	75	5,142 00
Blind stone drains ....c. yds	42,800	627,081	669,881	01	6,698 81
Masonry, dry ....c. yds	102.0	442.3	544.3	1 50	816 45
Concrete Portland cement ....c. yds	544	2,800.08	3,344.08	5 00	16,720 40
Rip-rap loose laid ....c. yds	300	700	1,000	9 00	9,000 00
Paving, ...c. yds	1,388	1,102	2,490	2 75	6,847 50
Piles delivered ....lin. ft	234	1,192 93	1,426 93	3 50	4,994 25
Piles driven ....lin. ft	160	32,105	31,945	10	3,194 50
Culvert cedar delivered ....ft. b.m	15,800	53,906	69,706	22	15,335 32
Ties delivered ....No	.....	10,000	10,000	15 00	150 00
Telegraph poles delivered ....No	1,744	9,913	11,697	12	1,403 64
Fence posts delivered ....No	159	236	395	60 00	237 00
Timber delivered:—	1,036	3,042	4,078	60	244 68
Permanent trestle ....ft. b.m					
Temporary trestle ....lin. ft	16,000	57,476	41,376	12 00	196 51
Timber built in structures:—	.....	37,820	37,840	10 00	3,782 00
Cedar box culverts ....b. m					
Permanent trestle ....b. m	44,579	533,334	57,913	21 00	13,869 91
Temporary trestle ....lin. ft	22,100	429,328	471,428	25 00	11,285 70
Crib timber ....b. m	34,300	206,612	240,912	25	60,228 00
Tracklaying ....miles	4,147	.....	4,147	30 00	124 41
Train filling ....c. yds	10	40	50	275 00	13,750 00
Ballasting ....c. yds	.....	15,000	15,000	30	4,500 00
Woven wire fence delivered ....rods	28,876	71,551	100,427	35	35,149 45
Woven wire ....rods	1,000	2,540	1,540	30	462 00
Cement delivered ....bbls	1,000	4,500	5,500	85	4,675 90
	.....	300	300	4 00	1,200 00

Total value of work done	$1,282,458 38
Ten per cent. retained	128,245 83
Balance	1,154,212 55
Previously returned	1,053,587 88
Amount for month of October, 1903	$100,624 67

Checked and certified correct.

(Sgd.) W. B. RUSSEL,
Chief Engineer.

ESTIMATE No. FOURTEEN.

Showing work done during month of November, 1903, by A. R. Macdonell, contractor.

Description of Works.	Quantities. Executed in month.	Previous estimate.	Total to date.	Rates.	Amount.
				$ c.	$ c.
Clearing ....Acres..	43	916.95	959.95	30 00	28,798 50
Close cutting ....Acres..	2	34.12	36.12	30 00	1,083 60
Grubbing ....Acres..	3.15	64.52	67.57	80 00	5,413 60
Crosswaying, per ft. deep ....Acres..	.....	3.82	3.82	300 00	1,146 00
Excavation:—					
Solid rock ....c. yds..	26,152	437,211	463,363	1 70	787,717 10
Loose rock ....c. yds..	2,122	30,220	32,342	50	16,171 00
Hard pan ....c. yds..	32,369	372,195	404,564	38	153,734 32
Earth ....c. yds..	14,498	548,330	562,828	22	123,822 16
Excavation, wet:—					
Solid rock wet ....c. yds..	240	623	863	3 50	3,020 50
Loose rock wet ....c. yds..	50	480	530	1 75	927 50
Hard pan wet ....c. yds..	335	2,203	2,538	1 75	4,441 50
Earth wet ....c. yds..	110	6,856	6,966	75	5,224 50
Extra haul ....c. yds..	245,000	669,881	914,881	01	9,148 81
Blind stone drains ....c. yds..	49	554.3	593.3	1 50	889 95
Masonry, dry ....c. yds..	190	3,344.08	3,534.08	5 00	17,670 40
Concrete Portland cement ....c. yds..	.....	1,000	1,000	9 00	9,000 00
Rip-rap loose laid ....c. yds..	.....	2,490	2,490	2 75	6,847 50
Paving, dry ....c. yds..	10	1,426.93	1,436 93	3 50	5,029 25
Piles delivered ....lin. ft..	24,267	51,945	7,678	10	767 80
Piles driven ....lin. ft..	12,423	69,706	82,129	22	18,068 38
Culvert cedar delivered ....lin. ft..	16,000	10,000	26,000	15 00	390 00
Ties delivered ....No....	110	11,697	11,807	12	1,416 84
Telegraph poles delivered ....No....	120	395	515	60	369 00
Fence posts delivered ....No....	1,800	4,078	5,878	6	352 68
Timber delivered:—		4			
Permanent trestle ....ft. b.m..	41,376	41,376	.....	.....	.....
Temporary trestle ....lin. ft..	37,820	37,820	.....	.....	.....
Timber built in structures:—					
Cedar box culverts ....ft. b.m..	2,267	577,913	580,180	24 00	13,924 32
Permanent trestle ....ft. b.m..	61,968	451,428	513,396	25 00	12,834 90
Temporary trestle ....lin. ft..	53,501	240,912	294,413	25	73,603 25
Crib timber ....ft. b.m..	3,612	4,147	7,759	30 00	232 77
Tracklaying ....miles..	6	50	56	275 00	15,400 00
Train filling ....c. yds..	18,000	15,000	33,000	30	9,900 00
Ballasting ....c. yds..	10,366	100,427	110,793	35	38,777 55
Woven wire fence delivered ....rods..	.....	1,540	1,540	30	462 00
Woven wire ....rods..	.....	5,500	5,500	85	4,675 00
Cement delivered ....bbls..	.....	300	300	4 00	1,200 00

Total value of work done	$1,372,400 68
Ten per cent. retained	137,240 06
Balance	1,235,160 62
Previously returned	1,154,212 55
Amount for month of November, 1903	$80,948 07

Checked and certified correct.

(Sgd.) W. B. RUSSEL,
Chief Engineer.

ESTIMATE No. FIFTEEN.

Shewing work done during month of December, 1903, by A. R. Macdonell, Contractor.

Description of Works.	Quantities.			Rates.	Amount.
	Executed in month.	Previous estimate.	Total to date.		
				$ c.	$ c.
Clearing ....Acres..	21	959.95	980.95	30 00	29,428 50
Close cutting ....Acres .	1.50	36.12	37.62	30 00	1,128 60
Grubbing ....Acres..	4.50	67.67	72.17	80 00	5,773 60
Crosswaying, per ft. deep ....Acres..	.....	3.82	3.82	300 00	1,146 00
Excavation, solid rock ....c. yds..	25,909	461,363	498,272	1 70	831,762 40
Excavation, loose rock ....c. yds..	957	32,342	33,209	50	16,649 50
Excavation, hard pan ....c. yds..	24,249	404,564	428,813	38	162,948 94
Excavation, earth ....c. yds..	11,187	562,828	574,015	22	126,283 30
Excavation, solid rock, wet ....c. yds..	540	863	1,403	3 50	4,910 50
Excavation, loose rock, wet ....c. yds..	40	530	570	1 75	997 50
Excavation, hard pan, wet ....c. yds..	1,637	2,538	4,175	1 75	7,306 25
Excavation, earth, wet ....c. yds..	410	6,966	7,376	75	5,532 00
Extra haul ....c. yds..	395,000	914,881	1,309,881	01	13,098 81
Masonry, dry ....c. yds..	204	3,534.08	3,738.08	5 00	18,690 40
Blind stone drains ....c. yds..	.....	593.3	593.3	1 50	889 95
Rip-rap loose laid ....c. yds..	280	2,490	2,770	2 75	7,617 50
Concrete Portland cement ....c. yds..	.....	1,000	1,000	9 00	9,000 00
Paving, dry ....c. yds..	80	1,436.93	1,516.93	3 50	5,309 25
Piles delivered ....lin. ft..	4,590	7,678	12,268	10	1,226 80
Piles driven ....lin. ft..	10,204	82,129	92,333	22	20,313 26
Culvert cedar delivered ....lin. ft..	9,000	26,000	17,000	15 00	255 00
Ties delivered ....No....	1,615	11,807	13,422	12	1,610 64
Telegraph poles, cedar, delivered ....No....	220	515	735	60	441 00
Fence posts, cedar, delivered ....No....	1,100	5,878	6,978	6	418 68
Timber delivered:—					
Permanent trestle ....ft. b.m..	412,335	.....	412,335	12 00	4,948 02
Temporary trestle ....lin. ft..	13,961	.....	13,961	10	1,396 10
Timber built in structures:—					
Cedar box culverts ....b. m..	.....	580,180	580,180	24 00	13,924 32
Permanent trestle ....b. m..	.....	513,396	513,396	25 00	12,834 90
Temporary trestle ....lin. ft..	14,374	294,413	308,707	25	77,196 75
Crib timber ....b. m..	.....	7,759	7,759	30 00	232 77
Track laying ....miles..	.....	56	56	275 00	15,400 00
Train filling ....c. yds..	15,810	33,000	48,810	30	14,643 00
Ballasting ....c. yds..	.....	110,793	110,793	35	38,777 55
Woven wire fence delivered ....rods..	.....	1,540	1,540	30	452 00
Woven wire fence ....rods..	.....	5,500	5,500	85	4,675 00
Cement delivered ....bbls..	.....	300	300	4 00	1,200 00

Total value of work done	$1,458,428 79
Ten per cent. retained	145,842 87
Balance	1,312,585 91
Previously returned	1,235,160 62
Amount for month of December, 1903	$77,425 29

Checked and certified correct.

(Sgd.) W. B. RUSSEL,
Chief Engineer.

TIE CONTRACT—ESTIMATE No. ONE.

Shewing work done during the month of December, 1902, by Thomas Wallace, Contractor.

Description of Works.	Quantities. Executed in month	Previous Estimate.	Total to date.	Rates.	Amount.
				$ c.	$ c.
Hemlock ties	1,909	.....	1,909	0 21	400 89

Total value of work done	$400 89
Ten per cent. retained	40 08
Balance	$360 81

North Bay, Jan. 3, 1903.

I certify the above to be correct,

(Sgd.) THOS. CAHILL, Jr.,
Tie Inspector.

Checked and certified correct.

(Sgd.) W. B. RUSSEL,
Chief Engineer.

TIE CONTRACT.—ESTIMATE No. TWO.

Shewing work done during the month of January, 1903, by Thomas Wallace, Contractor.

Description of Works.	Quantities. Executed in month.	Previous Estimate.	Total to date.	Rate.	Amount.
				$ c.	$ c.
Tamarac ties	15,575	.....	15,575	0 22	3,426 50
Hemlock ties	950	1,909	2,859	21	600 39

Total value of work done	$4,026 89
Ten per cent. retained	402 68
Balance	3,624 21
Previously returned	360 81
Amount for month of January, 1903	$3,263 40

Dated Feb'y 2nd, 1903.

I certify the above to be correct,

(Sgd.) THOS. CAHILL, Jr.,
Tie Inspector.

Checked and certified correct.

(Sgd.) W. B. RUSSELL,
Chief Engineer.

TIE CONTRACT.—ESTIMATE No. THREE.

Shewing the work done during February, 1903, by Thomas Wallace, Contractor.

Description of Works.	Quantities.			Rate.	Amount.
	Executed in month.	Previous estimate.	Total to date.		
				$ c.	$ c.
Tamarac ties	33,383	15,575	48,958	0 22	10,770 76
Hemlock ties	289	2,859	3,148	21	661 08

Total value of work done	$11,431 84
Ten per cent. retained	1,143 18
Balance	10,288 66
Previously returned	3,624 21
Amount for month of February, 1903	$6,664 45

I certify the above to be correct,

(Sgd.) THOS. CAHILL, Jr.,
Tie Inspector.

Checked and certified correct,

(Sgd.) W. B. RUSSEL,
Chief Engineer.

TIE CONTRACT.—ESTIMATE NO. FOUR.

Shewing the work done during the month of March, 1903, by Thos. Wallace, Contractor.

Description of Works.	Quantities.			Rate.	Amount.
	Executed n month.	Previous estimate.	Total to date.		
				$ c.	$ c.
Tamarac ties	69,413	48,958	118,371	22	26,041 62
Hemlock ties	2,570	3,148	5,718	21	1,200 78

Total value of work done	$27,242 40
Ten per cent. retained	2,724 24
Balance	24,518 16
Previously returned	10,288 66
Amount for month of March, 1903	$14,229 50

I certify the above to be correct.

(Sgd.) THOS. CAHILL, Jr.,
Tie Inspector.

Checked and certified correct,

(Sgd.) W. B. RUSSEL,
Chief Engineer.

TIE CONTRACT.—ESTIMATE NO. FIVE.

Shewing the work done by Thos. Wallace, Contractor, during the month of April, 1903.

Description of Works.	Quantities.			Rate.	Amount.
	Executed in month.	Previous estimate.	Total to date.		
				$ c.	$ c.
Tamarac ties	34,512	118,371	152,883	22	33,634 26
Hemlock ties	8,424	5,718	14,142	21	2,969 82

Total value of work done	$36,604 08
Ten per cent. retained	3,660 40
Balance	32,943 68
Previously returned	24,518 16
Amount for month of April, 1903	$8,425 53

Dated April 30th, 1903.

I certify the above to be correct.

(Sgd.) THOS. CAHILL, Jr.,
Tie Inspector.

Checked and certified correct,

(Sgd.) W. B. RUSSEL,
Chief Engineer.

TIE CONTRACT.—ESTIMATE No. SIX.

Shewing the work done during May, 1903, by Thomas Wallace, contractor.

Description of Works.	Quantities.			Rates.	Amount.
	Executed in month.	Previous estimate.	Total to date.		
				$ c.	$ c.
Tamarac ties	7,975	152,883	160,858	22	35,388 76
Hemlock ties	.....	14,142	14,142	21	2,969 82
Cull ties	.....	.....	9,068	12	1,088 16

Total value of work done	$39,446 74
Ten per cent. retained	.....
Balance	39,446 74
Previously returned	32,943 68
Amount for month of May, 1903	$6,503 06

Dated June 2nd, 1903. I certify the above to be correct.

(Sgd.) THOS. CAHILL, Jr.,
Tie Inspector.

Checked and certified correct,

(Sgd.) W. B. RUSSEL,
Chief Engineer.

SECOND CONTRACT FOR TIES.—ESTIMATE No. ONE.

Shewing the work done during May, 1903, by Thomas Wallace, Contractor.

Description of Works.	Quantities.			Rates.	Amount.
	Executed in month.	Previous estimate.	Total to date.		
				$ c.	$ c.
Tamarac ties	10,819	.....	10,819	25	2,704 75
Hemlock	1,897	.....	1,897	25	474 25

Total value of work done	$3,179 00
Ten per cent. retained	317 90
Balance	2,861 10
Previously returned	.....
Amount for month of May, 1903	$2,861 10

Dated June 2nd, 1902.

I certify the above to be correct.

(Sgd.) THOS. CAHILL, Jr.,
Tie Inspector.

Checked and certified correct,

(Sgd.) W. B. RUSSEL,
Chief Engineer.

CONTRACT TELEGRAPH POLES.—ESTIMATE No. ONE.

Shewing the work done during May, 1903, by Thomas Wallace, Contractor.

Description of Works.	Quantities.			Rates.	Amount.
	Executed in month	Previous estimate.	Total to date.		
				$ c	$ c.
Telegraph poles	228	.....	228	90	205 20

Total value of work done	$205 20
Ten per cent. retained	.....
Balance	.....
Previously returned	.....
Amount for month of May, 1903	$205 20

Dated June 2nd, 1903.

I certify the above to be correct.

(Sgd.) THOS. CAHILL, Jr.,
Tie Inspector.

Checked and certified correct,

(Sgd.) W. B. RUSSEL,
Chief Engineer.

SECOND TIE CONTRACT. ESTIMATE No. TWO.

Shewing the work done during the month of June, 1903, by Thos. Wallace, Contractor.

Description of Works.	Quantities.			Rates.	Amount.
	Executed in month.	Previous estimate.	Total to date.		
				$ c.	$ c.
Tamarac ties	12,408	10,819	23,227	25	5,806 75
Hemlock ties	76,543	1,897	18,440	25	4,610 00

Total value of work done	$10,416 75
Ten per cent. retained	1,041 67
Balance	9,375 08
Previously returned	2,861 10
Amount for month of June, 1903	$6,513 98

Dated July 2nd, 1903.

I certify the above to be correct.

(Sgd.) THOS. CAHILL, Jr.,
Tie Inspector.

Checked and certified correct,

(Sg'd.) W. B. RUSSEL,
Chief Engineer.

SECOND TIE CONTRACT.—FINAL ESTIMATE.

Shewing the work done during July, 1903, by Thos. Wallace, Contractor.

Description of Works.	Quantities.			Rate.	Amount.
	Executed in month.	Previous estimate.	Total to date.		
				$ c.	$ c.
Tamarac ties	3,252	23,227	26,479	25	6,619 65
Hemlock ties	13,140	18,440	31,580	25	7,895 00
Cull ties	3,288	.....	3,288	12	394 56

Total value of work done	$14,909 31
Ten per cent. retained	1,490 93
Balance	13,418 38
Previously returned	9,375 08
Amount for month of July, 1903	$4,043 30

Dated August 13, 1903.

I certify the above to be correct,

(Sg'd.) THOS. CAHILL, Jr.,

Checked and certified correct.

(Sg'd.) W. B. RUSSEL,
Chief Engineer.

TIE CONTRACT NO. THREE.—ESTIMATE No. ONE.

Shewing work done during month of November, 1903, by Thos. Wallace, Contractor.

Description of Works.	Quantities.			Rates.	Amount.
	Executed in month.	Previous estimate.	Total to date.		
				$ c.	$ c.
Tamarac ties	11,000	.....	11,000	0 24	2,640 00

Total value of work done	$2,640 00
Ten per cent. retained	264 00
Balance	2,376 00
Previously returned	.....
Amount for month of November, 1903	$2,376 00

Checked and certified correct.

(Sg'd.) W. B. RUSSEL,
Chief Engineer.

THIRD TIE CONTRACT.—ESTIMATE No. TWO.

Shewing the work done during December, 1903, by Thomas Wallace, Contractor.

Description of Works.	Quantities.			Rates.	Amount.
	Executed in month.	Previous estimate.	Total to date.		
				$ c.	$ c.
Tamarac ties	12,938	11,000	23,938	0 24	5,745 12
Tamarac ties No. 2	190	.....	190	12	22 80

Total value of work done	$5,767 92
Ten per cent. retained	576 79
Balance	5,191 13
Previously returned	2,376 00
Amount for month of December, 1903	$2,815 13

Dated Jan. 6, 1904.

I certify the above to be correct.

(Sgd.) S. W. ALLISON,
Tie Inspector.

Checked and certified correct.

(Sgd.) W. B. RUSSEL,
Chief Engineer.

STATEMENT OF EXPENDITURE

To December 31st, 1903, on Account of

THE TEMISKAMING AND NORTHERN ONTARIO RAILWAY.

1901.

Total expended as per the Public Accounts of the Province of Ontario			$9,461 10

1901-1902.

1902.			
Feb'y 22..	Pay list, wages, December, 927.56; January, 1.115.80	$2,043 36	
	Hearn & Harrison, reps. to level, 3.69; P. Pigeon, snowshoes, 9.50	13 19	
	Skinner & Ryan, snowshoes, 25.50; F. R. Murray, rent of office, 30.00	55 50	
	A. Lumsden, 1 bbl pork, 25.75; J. Mullin, teams, 17.50	43 25	
	Paul A. Cobbold, provisions	10 80	
			2,166 10
Mar. 12..	W. B. Russel, pay list, Feby., 1,000.64; P. Pigeon, snowshoes, 41.50		1,042 14
April 7..	W. B. Russel, pay list, March, office, 320.00; field, 634.81	.....	954 81
April 16..	W. B. Russel, for disbursements, Dec., 1901	95 15	
	W. B. Russel, for disbursements, Jan., 1002	37 35	
	M. Behan, typewriting, 3.75; J. Blanchel, groceries, etc, 294.41..	298 16	
	Central Furniture Co., furniture	25 25	
	Hughes, Owens Co., hardware, 8.45; Jas. Millet, livery, 41.00	49 45	
	S. W. Allison, railway fares, 11.10; P. Kelly, fares, 25.50	36 60	
	Geo. Mitchell, board bill, 4.00; Kalil Farah, board of men, 41.25..	45 25	
	J. J. Doran, board of men, 67.00; McDonald & Kay, h'dware, 147.54	214 54	
	Hearn & Harrison, survey instruments	53 63	
			855 38
23..	Skinner & Ryan, ovens, 17.13; W. B. Russel, for R. A. Galbraith, expenses, 17.88	35 01	
	W. B. Russel, expenses, board, etc, Feb. and March	79 83	
	B. Mackwock, guide, 6.00; Sam State, guide, 6.00	12 00	
	Copeland House, board, 21.00; C. Tarling, maps & mounting, .75	21 75	
	C.P. Ry. Co., freight charges, .38; Dom. Exp. Co., express, .35....	73	
	F. Lamonieux, cartage, 2.00; J. Wiley & Sons, books, 3.00	5 00	
	T. Macdonald, horse and hire	15 00	
			169 32
May 2..	M. Brennan, blankets, 145.97; D. Hammond, bd. team, etc, 130.97	276 94	
	R. A. Galbraith, per W. B. R. for fares, etc	7 30	
			374 24
7..	Louis Berlanquette, teaming, 7.00; L. Brennan, board, 9.00	16 00	
	McIntosh & Hill, rent of office, 15.00; Brown Bros., stat., 40.10..	55 10	
	Pay list, April, office, 376.67; Field, 793.63	1,170 30	
			1,241 40
20..	North Bay *Times* printing, 111.00; Wm. Ryan, expenses, 8.55	119 55	
	Dom. Express Co., express, 1.80; Lumsden Stbt. Co., freight, .30..	2 10	
	W. D. McDonald, P.O. box rent, 3.00; The Thomas Co., stat., 5.15	8 15	
	W. B. Russel, disbursements, 4.25; P. A. Cobbald, disbursements, 21.55	25 80	
	Jno. Westron, supplies, 10.72; Copeland House, board, 6.50	17 22	
	E. E. Perrauld, chain, 9.00; Geo. Carr, meals, etc, 66.65	75 65	
			248 47
	Francis Whitebear, supplies, 11.00; Aug. Thoren, livery, 10.00..	21 00	
	C. C. Farr, house rent, 8.00; W. Ryan, office disbursements, 4.69	12 69	
			33 69
30..	P. E. Ryan, travelling expenses		16 60
June 16..	Pay list May, wages, field, 688.04; office, 420.00	1,108 04	
	W.B.Russel, disbursements, 37.38; E.S.Senkler, office work, 10.00	47 38	
	Guardian Ins. Co., insurance, 12.50; J. Wiley & Sons, books, 5.90	17 50	
	New. Ont. Lumber Co, bd. of men, 9.25; W. Ryan, dis., 11.60....	20 85	
	W. B. Russel, for Mrs. E. A. Conway, board	55 15	
	McIntosh & Hill, rent of office, 15.00; J. Mullen, horse hire, 20.00	35 00	
	Hughes, Owens Co., engineers' supplies	25 32	
	H. McKee, canoe rent, 8.00; N. Ont. Trading Co, sup., 16.22.....	24 22	
	Brown Bros., straight edge	5 00	
			1,338 46
July 10..	Pay list, June, office, 420.80; field, 807.33	1,227 33	
12..	J. J. Doran, board, April, 72.00; May, 92.00	164 00	
	Mrs. Delaney, board, May, 93.50; June, 123.25; horse hire, 8.00..	224 75	
	Hughes Owens Co., stationery	16 62	
	McIntosh & Hill, provisions, 43.88; rent of office, 15.00	58 88	
	R. Bunyan, provisions, 10.25; L. Brennan, board of men, 22.40..	32 65	
	John Blanchet, groceries and provisions	300 17	
			$2,024 40

STATEMENT OF EXPENDITURE.—*Continued.*

1902.				
	17	Jos. Mullen, livery bill, 25.25; J. W. McDonald, supplies, 99.05	124 30	
		J. J. Doran, board of men, 72.00; North Bay *Times*, ptg., 17.00	89 00	
		Patrick Furlong, 1st estimate, clearing	1,383 75	
				1,597 05
	25	Sundry newspapers, advertising for tenders		650 59
	30	W. Lawson, fees *re* Furlong contract		2 00
Aug.	8	Pay list, July, office, 380.00; field, 753.32; sec. 1, 295.16	1,428 48	
		P. Furlong, 2nd estimate	904 73	
	15	W. B. Russel, disbursements, 178.42; Central Furniture Co., furniture, 25.20	203 62	
		Optical & Eng. Supply Co., chain, 7.50; Hughes Owens Co., stationery, 21.20	28 70	
				232 32
Sept.	2	Sundry newspapers, advertising		6 00
	15	The Office Specialty Mfg. Co., for office furniture, 219.90; The Robt. Simpson Co., carpets for office, 92.40	312 30	
		P. E. Ryan, sec.-treas., salary for Aug., 125.00; petty cash, 15.00	140 00	
		W. B. Russel, C. E. Engineers' pay rolls for Aug	1,500 81	
				1,953 11
	25	W. B. Russel, disbursements		248 72
	24	W. B. Russel, ac. payment of men employed by Furlong		1,000 00
	29	London *News*, ad., 42.00; *Tribune* Pub. Co., ptg., ad., 22.75		64 75
Oct.	3	W. B. Russel, C. E. on ac. payment men employed by contractor Furlong, 1,000.00; E. S. Senkler, purchase of right of way, 750.00		1,750 00
	15	C. Tarling & Co., mounting maps		7 25
		Office Specialty Mfg. Co., document cabinet		30 00
		Brown Bros., letter register, 9.00; B. Cairns, corporate seal, 3.00	12 00	
		Remington Standard Typewriter Co., 1 typewriter	108 00	
		Steinberger-Hendry Co., maps	25 00	
		Geo. Booth & Son, lettering office doors, etc	10 50	
		Steinberger-Hendry Co., maps	15 00	
		Brown Bros., minute book, 3.50; G. Hubbert, moulding, etc, 11.14	14 64	
		G. A. Mountain, exam. of report on proposed line	451 53	
		John Blanecht, supplies, 426.73; J. J. Doran, 61.25	487 98	
		F. Devine, board and exp., 16.25; J. J. Doran, 40.50	56 75	
		L. Berlanquet, supplies and hauling, 26.50; Geo. Mitchell, bd, 9.00	35 50	
		New Ont. Trading Co., supplies, 155.85; Mrs. D. Delaney, bd, 24.94	180 79	
		J. W. McDonald, supplies	110 35	
		Optical & Engineers' Supply Co., engineer's supplies	7 85	
		P. Bourke, b'd for horse, 7.25; Brown Bros., 1 straight edge, 5.00	12 25	
		J. Loughrin, supplies, 39.75; Hughes, Owens Co., engr's supplies, 27.95	67 70	
		McIntosh & Hill, rent of office, 30.00; Hughes, Owens Co., engr's supplies, 10.25	40 25	
		Hughes, Owens Co, engr's supp., 16.20; D. McFarlane, board, 11.00	27 20	
		S. L. Brown, carpenter work, 6.40; J. Mullen, livery, 29.60	36 00	
		J. H. Shaw, sur. charges, 81.89; Mrs. Delaney, board, etc, 52.70	134 59	
		G. W. Jondry, hire of team, 10.00; Bell Telephone Co., exchange service, 11.46	21 46	
		The Steinberger-Hendry Co., maps, 60.75; M. Brennan & Co., supplies, 11.18	71 93	
		Jno. Blanchet, provisions, etc, 271.12; P. E. Ryan, sec.-treas., salary, Sept., 125.00	396 12	
		Miss E. Ruickbie, salary as stenographer for Sept	33 33	
		W. B. Russel, C. E., disbursements, 159.10; Pay rolls for Sept., 1,843.45	2,002 55	
		Oram & Carter, advertising, 22.75; *Herald* Ptg. Co., Hamilton, advertising, 39.00	61 75	
		A. Gravelle, advertising, 9.75; Graham & Co., advertising, 48.00	57 75	
		Sheppard Pub. Co., 16.25; E. J. B. Pense, do, 22.40	38 65	
		London *Free Press* Ptg. Co, advg., 42.00; *Globe* Ptg. Co., do. 63.00	105 00	
		La Patrie Pub. Co., advg., 26.00; *Journal* Ptg. Co., Ottawa, do. 37.80	63 80	
		Ottawa *Free Press*, advg., 42.00; Ottawa *Citizen* Co., do, 42.00	84 00	
		Herald Pub. Co., Montreal, advg., 48.75; A. J. Mitchell, drafting forms, 50.00	98 75	
		Rolph, Smith & Co., cheque books, 47.00; C.P.R. Co's Telegraph, telegrams, 2.17	49 17	
Oct.	15	Bell Telephone Co., Toronto exchange service	22 05	
		G.N.W. Telegraph Co., telegrams, 6.90; Bell Telephone Co, messages, 2.30	9 20	
		News Printing Co., advertising, 39.00; *Star* Ptg. & Pub. Co., advertising, 39.00	78 00	
		Times Ptg. Co., Hamilton, advg., 42.00; *Mail* Ptg. Co., do, 49.85	91 85	
		Telegram Ptg. Co., Winnipeg, advg., 21.00; Manitoba *Free Press* Co., advg., 19.50	40 50	
		Pembroke *Observer*, advg., 12.35; *Railway and Shipping World*, advg., 9.75	22 10	
		Canadian *Freeman*, advg., 18.00; Keith & Fitzsimmons Co., gas fixtures, 15.30	33 30	
		Robt. Simpson Co., carpet, 22.28; J. Ross Robertson, advg, 39.00	61 28	
		Remington Standard Typewriter Co., typewriter	108 00	
		Londer *Advertiser* Co., Ltd., advertising	39 00	
				$35,224 53
	27	P. E. Ryan, petty cash		15 00

STATEMENT OF EXPENDITURE.—*Continued.*

1902.				
	29.	E. S. Senkler, purchase of right of way, 821.00; sol'rs bill of costs, 714.00	1,535 00	
		Gazette Ptg. Co., advg., 25.20; W. B. Russel, final settlement Furlong cont, 2,834.22	2,859 42	
				4,394 42
Nov.	15.	C. Gripton, date stamp, etc, 4.00; Bell Telephone Co, mess., 2.20	6 20	
		Ottawa Valley *Advocate*, advg, 16.25; Smallfield & Son, advg, 8.45	24 70	
		Toronto *World*, advg, 39.50; *Times* Ptg. Co., Kingston, advg, 22.75	62 25	
		A. Manning, office rent, 90.00; Jno. Kay, Son & Co, shades, 9.22	99 22	
		W. B. Russel, C.E., disbursements, 388.98; pay rolls for Oct., 2,650.35	3,039 33	
		C. Tarling & Co., mounting maps, 1.75; Optical & Eng'g Supply Co., engr's supplies, 24.77	26 52	
		J. H. Shaw, surveyor's charges, 59.49; R. Sydoia, drawing lumber, 8.00	67 49	
		P. Bourke, board for horses, etc, 19.50; J. Hope & Sons, 1 fountain pen, 3.50	23 00	
		New Ont. Trading Co., supplies, 137.01; L. H. Timmins & Bro., supplies, 207.72	344 73	
		McIntosh & Hill, office rent, 30.00; North Bay *Times*, stationery, 42.25	72 25	
		Central Furniture Co., camp beds, 23.55; Jas. Foster, eng'rs supplies, 20.00	43 55	
		J. Blanchet, provisions, etc, 805.90; Geo. Rancier, board, 15.00	820 90	
		Mrs. J. White, lumber, 24.00; Hughes, Owens Co., eng'rs supplies, 101.09	125 09	
		A. R. Macdonell, 1st estimate, 2,660.85; P. E. Ryan, for travelling exps. of commission, 88.10	2,748 95	
		Fee & Mackey, board, 47.40; Jos. Mullen, livery, etc, 56.00	103 40	
		The Pacific Hotel, board, 100.25; J. G. Crews, canoe and repairs, 31.40	131 65	
		P. E. Ryan, salary for Oct., 125.00; H. W. Pearson, acct. salary for Oct., 40.00	165 00	
		Miss E. Ruickbie, salary for Oct	33 33	
				7,937 56
Dec.	4.	The Ontario Bank, interest and express charges		9 60
	15.	G.N.W. Telegraph Co., telegrams, 12.78; Canadian Typewriter Co., ribbon, 1.00	13 78	
		Alex. Manning, office rent, 30.00; Keith & Fitzsimmons Co., gas fixtures, 1.05	31 05	
		Brown Bros., Ltd, stat., 11.55; *Spectator* Ptg. Co., advg, 42.00	53 55	
		Thomson, Henderson & Bell, legal services	1,140 00	
		W. B. Russel, C.E., disbursements, Nov., 483.13; pay rolls for Nov., 3,068.24	3,551 37	
		Mrs. Delaney, board, 8.00; Neil King, travelling expenses, 6.95	14 95	
		P. Bourke, board, 10.00; V. Gleeson, board bill paid, 8.75	18 75	
		F. W. Pearson, railway fare, 6.85; T. Pigeon, trav. exp., 7.00	13 85	
		McDonald & Kay, hardware, 185.05; New Ont. Trading Co., provisions, etc, 191.44	376 49	
		M. Brennan & Co., supplies, 134.97; Central Furniture Co., filing cabinet, 81.00	215 97	
		R. Bunyan, flour, 31.50; Jas. Foster, eng'hs instruments, 91.59	123 09	
		Mrs. P. Silvoy, laundry, 7.00; J. Mullen, livery hire, etc, 59.70	66 70	
		S. Allison, meals supplied, 14.25; Hughes, Owens Co., eng'rs supplies, 5.00	19 25	
		L. H. Timmins & Bro., snowshoes, 63.00; Fee & Mackey, board bill, 19.20	82 20	
		Bureau of Forestry, supplies, 10.50; Jno. Blanchet, provisions, etc, 402.40	412 90	
		J. J. Doran, board, 122.85; A. R. Macdonell, Nov. estimate, 32,415.61	32,538 46	
				38,672 36
		J. E. Ryan, salary for Nov., 125.00; H. W. Pearson, salary for Nov., 80.00	205 00	
		Miss E. Ruickbie, salary for Nov., 33.33; P. E. Ryan, petty cash, 15.00	48 33	
				253 33
Dec.	15.	A. E. Ames, honorarium 1902 from July 24, 436.11; Edward Gurney, honorarium 1902 from July 24, 436.11	872 22	
		F. E. Leonard, honorarium 1902, from July 24, 436.11; expenses, 246.50	682 61	
		B. W. Folger, honorarium 1902, from July 24, 436.11; expenses, 876.25	812 36	
		M. J. O'Brien, honorarium 1902, from July 24, 436.11; expenses, 346.45	782 56	
				3,149 75
1903.				
Jan.	15.	Warwick Bros. & Rutter, blank books, etc, 64.59; Consumers' Gas Co., gas bill, 1.08	65 67	
		Jas. Foster, rep. level, 10.50; Alex. Manning, office rent, 12.00	22 50	
		Rice Lewis & Sons, 2 cuspidors, 2.80; J. B. Smith & Sons,		
		Rice Lewis & Sons, 2 cuspidors, 2.80; J. B. Smith & Sons, shelving, 5.77	8 57	

STATEMENT OF EXPENDITURE.—*Continued.*

1903.				
	E. T. Lounsbury, rent of house and boats for supplies		99 25	
	G. A. Mountain, making specifications for 80 lbs. steel rail		100 00	
	Dean Udy, lumber, 12.14; Central Furniture Co., mattresses, etvc, 44.20		56 34	
	Hugh Fraser & Son, one sleigh, 47.00; Jno. Small, 1 drawing board, 4.00		51 00	
	P. Bourke, board, 9.50; A. McDougall, board bill, 5.00		14 50	
	John Blanchet, groceries and provisions, etc		1,626 41	
	New Ontario Trading Co., provisions, etc		432 53	
	Fee & Mackey, board, 27.50; H. A. Airth, board bill paid, 7.00		34 50	
	Mrs. D. Delaney, board, 15.00; McIntosh & Hill, rent of office, 15.00		30 00	
	L. C. Hughes, books and stationery, 48.35; Hughes, Owens Co., Engr's supplies, 108.77		157 12	
	McDonald & Hay, hardware, tent, etc, 299.83; Jas. Hope & Son, level books, 15.00		314 83	
	The Bronson Co., supplies, etc, 5.00; Lumsden Steamboat Co., freight charges, 8.44		13 44	
	Brown Bros, Ltd, 1 letter scale, 2.00; C.P.R. Co's Telegraph, telegram, 29c		2 29	
	O. D. Brooks, stage fares, 49.00; King's Printer, office supplies 85c		49 85	
	C. Tarling & Co., mounting maps, 1.15; G. N. W. Telegraph Co., telegrams, 1.80		2 95	
	J. J. Doran, board, 61.00; H. V. & H. W. Poor, 1 copy "Manual of Railroads," 10.00		71 00	
	W. B. Russel, C.E., disbursements, 205.13; pay roll, December, 3,272.56		3,477 69	
	Thos. Wallace, 1st estimate, ties, 360.81; A. R. McDonell, Dec. estimate, 74,562.39		74,923 20	
	D. E. Thompson, Counsel salary for Dec., 300.00; P. E. Ryan, salary for Dec., 125.00		425 00	
	H. W. Pearson, salary for Dec., 80.00; Miss E. Ruickbie, salary for Dec., 33.33		113 33	
	The Ontario Bank, interest for Dec		160 60	
				82,252 57
				171,909 12
Feb.	16. A. Manning, rent of office, 18.00; The Bronson Co., supplies, 2.05		20 05	
	C. Gripton, 3 stamps, 11.50; Bell Telephone Co., exchange services, 25.00		36 50	
	A. Manning, rent of offices, 30.00; Provincial Treasurer, accounts for stationery, 76.30		106 30	
	King's Printer, office supplies, 8.40; Warwick Bros. & Rutter, letter heads, 33.44		41 84	
	"Railroad Gazette," advertising, 3.00; T. Wallace & Sons, provisions, etc, 25.83		28 83	
	T. Reynolds, office rent, 150.00; M. Brennan & Co., supplies, 27.45		177 45	
	Hughes Ptg. & Pub. House, diaries, 3.50; L. H. Timmins & Bro., snowshoes, 63.00		66 50	
	Jno. Connelly, blacksmith's repairs, etc, 13.95; J. Shields, livery etc, 36.50		50 45	
				527 92
	Geo. Rancier, beef, 16.62; Jas. Foster, 1 ground level, 5.00		21 62	
	Henry Atchinson, painting, 3.00; Huhes, Owens Co., engr's supplies, 51.55		54 55	
Feb.	16. Bell Telephone Co., exchange services, etc, 15.95; J. J. Doran, board, 34.50		50 55	
	New Ont. Trading Co., provisions, etc, 176.67; J. Blanchet, provisions, 175.63		352 30	
	Brennan & Ryan, rent of office, 11.83; Central Furniture Co., mattresses, etc, 35.40		47 23	
	Fee & Mackey, board, 45.60; R. A. Devine & Co., stage fares, etc, 32.25		77 85	
	North Bay *Times*, printing, 46.00; Jos. Perron, wood, 9.00		55 00	
	Thos. Pink, marking hammers, 15.00; Purvis Bros, hardware, 26.52		41 52	
	Leon Reade, hotel expenses, 12.75; D. Hammond, board, etc, 341.85		354 60	
	Jas. Cooper, side blocks and insulators, 121.75; G.N.W.Telegraph Co., telegrams, 2.46		124 21	
	W. B. Russel, C.E., disbursements, 312.83; Pay rolls, January 3,725.26		4,038 09	
	Ont. Bank, for T. Wallace, tie estimate, 3,263.41; A. Delaney Est., telegraph poles, 64.80		3,328 21	
	A. R. Macdonell, estimate for Jan., 72,858.45; W. C. Chambers, building camp at Section 3, 296.99		73,155 44	
	D. E. Thomson, K.C., salary for Jan., 300.00; P. E. Ryan, salary for Jan., 166.66		466 66	
	H. W. Pearson, salary for Jan., 80.00; Miss E. Ruickbie, salary for Jan., 33.33		113 33	
	P. E. Ryan, petty cash, 15.00; Ontario Bank, interest on overdraft, Jan., 258.20		273 20	
				82,554 06
	24 P. E. Ryan, expenses, commission to Montreal, *re* terminals			91 00

STATEMENT OF EXPENDITURE.—*Continued.*

Mar. 1903	9.	E. S. Senkler, for right of way		930 50
	16.	Jas. Cooper, freight, 6.35; The Brown Bros., Ltd., stationery, 4.95	11 30	
		The Bell Telephone Co., messages, 2.30; Warwick Bros. & Rutter, printing, etc	118 23	
		Employers' Liability Ass'ce Corp'n, premiums on fidelity bonds	30 00	
		Rolph, Smith & Co., printing, 18.00; North Bay *Times*, printing, 13.25	31 25	
		L. H. Timmins & Bro., 1 pr. snowshoes, 5.00; Alex. Doyle, livery, 40.30	45 30	
		John Small, carpenter work, 59.45; Millar & Riopelle, toboggans and beef, 46.98	106 43	
		Bell Telephone Co., telephone supplies, 171.85; Hughes Owens Co., engineer's supplies, 17.84	189 69	
		Jas. Hope & Sons, 1 fountain pen, 4.00; Eby, Blain Co., Ltd, 1 car provisions, 3,069.43	3,073 43	
		J. W. McDonald, hardware, etc, 361.65; A. Lumsden, transportation charges, etc, 83.34	444 99	
		The Ontario Bank, for account T. Wallace, tie estimate	6,664 45	
		A. R. Macdonell, estimate for February	87,647 21	
		W. B. Russell, C.E., disbursements, 222.63; Pay rolls, February, 3,947.39	4,170 02	
		D. E. Thomson, K.C., salary for February, 300.00; P. E. Ryan, salary for February, 166.67	466 67	
		H. W. Pearson, salary for February, 80.00; Miss E. Ruickbie, salary for February, 33.33	113 33	
		The Metropolitan Bank, interest for February, 1903	84 26	
		The Ontario Bank, interest for overdraft for February	241 50	
				103,443 36
April	1.	The Ontario Bank, for acct. T. Wallace, on acct. tie estimate for March		4,000 00
	15.	Warwick Bros. & Rutter, printing, 3.74; Brown Bros, Ltd, deed box, etc, 8.40	12 14	
		Bell Telephone Co, messages, 1.90; A. Manning, rent of offices, 30.00	31 90	
		G.N.W. Telegraph Co., telegrams, 16.19; C.P.R. Co's Telegraph, telegrams, 4.90	21 09	
		St. Michael's Hospital, treatment of patient hurt on construction	22 00	
		The Office Specialty Manufactufring Co., 1 chair	30 00	
		Jos. Mullen, livery, 6.50; St. James & Blianchet, provisions, 35.10	41 60	
		Hughes, Owens Co., engr's supplies, 78.81; J. Blanchet, provisions, etc, 232.53	311 34	
		New Ontario Trading Co., supplies, 206.55; J. Hope & Son, 1 pay roll, 9.00	215 55	
		L. T. Martin, travelling expenses, 10.25; Jas. Cooper, telegraph wire, 777.17	787 42	
		M. Brennan & Co., blankets, 19.00; P. Kelly, board [illegible] 49.93	68 93	
		J. J. Doran, for board, 42.80; Kali Farah, for board, 149.40	192 20	
		D. Hammond, for board, 153.25; F. Bonnier, board bill, etc, 51.75	205 00	
April	15	T. & E. Ber'anquet, for board, 66.66; Fee & Mackey, board, 19.26	85 20	
		D. Jonason, board, 18.75; Miller & Riopelle, axes, etc., 3.92	22 67	
		Geo. Harrison, building camp Sec. 5, 225.35; Geo. Rancier, beef, etc., 24.10	249 45	
		A. R. Macdonnell, erecting telephone wire (½ cost)	22 17	
		S. Swanson, building office, etc., Sec. 5, for provisions, etc	450 15	
		Consumers Gas Co., gas rent, 1.04; W. B. Russell, C.E., account pay rolls, March, 3,906.74	3,907 78	
		W. B. Russell, C.E., disbursements	371 18	
		The Ontario Bank, for account T. Wallace, estimate ties, March	10,229 50	
		M. Bovin, estimate telegraph poles, 162.00; E. Lounsbury Est., telegraph poles, 202.50	364 50	
		A. R. Macdonell, estimate for March, 90,363.71; Catholic Record, advertising, 8.00	90,371 71	
		A. E. Ames, honorarium, 1st quarter, '03, 250.00; E. Gurney, honorarium, 1st quarter, '03, 250.00	500 00	
		M. J. O'Brien, honorarium, 1st quart. '03, 250.00; expenses, 165.00	415 00	
		B. W. Folger, honorarium, 1st quarter '03, 250.00; expenses, 120.00	370 00	
		F. E. Lenard, honorarium, 1st quarter, '03, 250.00; expenses, 75.25	325 25	
		D. E. Thompson, K.C., salary March, 300.00; P. E. Ryan, salary March, 166.66	466 66	
		H. W. Pearson, salary March, 80.00; Miss E. Ruickbie, salary March, 33.33	113 33	
		E. S. Senkler, for extra land required, 5,550.00; E. S. Senkler, solicitor's bill, 965.70	6,515 70	
				116,602 00
	20.	P. E. Ryan, petty cash		15 00
May	15.	A. Manning, rent of offices, 60.00; G.N.W. Telegraph Co., telegrams, 10.22	70 22	
		Brown Bros., L't'd, office supplies, 1.85; Bell Telephone Co., messages, 2.85	4 70	
		Rolph, Smith & Co., engraving and printing, 30.52; C.P.R. Co's Telegraph, telegrams, 1.33	31 85	

STATEMENT OF EXPENDITURE.—*Continued.*

1903.			
	Mrs. G. Pask, rent of stable, 10.00; New Ontario Trading Co. 12 prs. blankets, 36.00	46 00	
	S. L. Brown, rep. tables, 4.70; Jno. Shields, stage fares, etc., 20.00	24 70	
	St. James & Blanchet, meat, 73.00; J. J. Doran, board, 69.50	142 50	
	Fee & Mackey, board, 29.60; S. & H. Borbridge, 1 Mexican saddle, 42.00	71 60	
	Hughes, Owens Co., L't'd., Eng's dra'gt'g supplies, 28.80; J.G. Crews, 2 canoes, etc., 54.00	82 80	
	Jas. Foster, rep. transit, etc., 12.50; Taylor Bros., hardware, 23.30	35 80	
	Mrs. N. Grills, provisions, etc., 377.17; J. Blanchet, provisions etc., 695.52	1,072 69	
	J. Hope & Sons, 1 doz. level books, 7.50; J. G. Sherwood, ass't'g taking s'd'gs, 41.64	49 14	
	J. Matton, painting, etc., 12.00; F. Pungo, 1 horse, 125.00	137 00	
	R. Rankin, stabling and feed of horse, 70.00; R. A. Davidson, travelling exp., 6.75	76.75	
	R. J. McPeak, 1 pack sack, 3.50; P. Bourke, board, 23.50	27 00	
	R. Wallace & Son, 1 sleigh, 41.50; T. Reynolds, rent of offices, 180.00	221 50	
	P. Kensella, 2½ tons hay, 25.00; H. Fraser & Son, 1 buggy, 87.00.	112 50	
	O. Garvin, blacksmith work, 20.65; S. Ryan, 1 canoe, 12.00	32 65	
	Kalil Farah, board, 114.00; North Bay Times, printing, 4.00	118 00	
	S. Swanson, board	47 40	
	A. R. Macdonell, labor and materials, *re* building of hospitals	599 50	
	A. R. Macdonell, lumber for camps and supplies	231 88	
	R. W. Hunt & Co., inspection of railway spikes	12 50	
	W. B. Russel, C.E., disbursements, 303.21; pay rolls, Apr., 5,039.04	8,342 25	
	P. E. Ryan, salary for April, 166.67; H. W. Pearson, salary for April, 80.00	246 67	
	Miss E. Ruickbie, salary for April	33 33	
	Ontario Bank per T. Wallace, estimate of ties, April	8,425 52	
	A. R. Macdonell, estimate for April	127,293 58	
	E. S. Senkler, for right of way at North Bay	3,000 00	
	Brennan & Ryan, rent of office, etc., and per light bill	42 50	
	Acton Burrows Co., 2 signs, 6.68; Pillow & Hersey Mfg. Co., railway spikes, 1,400.00	1,406 68	
	A. Holden & Co., nutlocks, 297.50; D. E. Thomson, K.C., salary for April, 300.00	597 50	
			147,508 96
30	The Metropolitan Bank, interest on overdraft, May	85 37	
	The Ontario Bank, interest on overdraft, March, April & May.	801 25	
			886 62
June 1	Bank of Montreal, for James Cooper, for steel rails		84,877 25
15	A. Manning, rent of offices, 30.00; C anadian Typewriter Co., ribbon, 1.00	31 00	
	N. L. Piper Railway Supply Co., six switch lamps	28 50	
	Toronto Bolt & Forging Co., 316 boxes track bolts	1,156 59	
	Warwick Bros. & Rutter, printing 1902 report	16 94	
	A. Holden & Co., nutlocks, 297.50; G.N.W. Telegraph Co., telegrams, 8.82	306 32	
	Bell Tel. Co., messages, 2.00; R. A. Devine & Co., horse hire, 32.50	34 50	
	J. J. Doran, board, 57.25; McIntosh & Hill, meat, 72.75		130 00
	A. McLean, board, 9.00; Mrs. E. Copeland, board, 6.75	15 75	
	Fee & Mackey, 116.20; P. Bourke, board, 49.50	165 70	
	T. Cahill, Jr., tie inspector, disbursements, 69.90; John Blanchet, supplies, 414.54	484 44	
	D. Hammond, lumber and supplies, 218.08; Hughes, Owens Co., engineer's supplies, 25.13	243 21	
	Central Furniture Co., springs, mattresses, etc	107 85	
	McDonald & Kay, hardware, 539.74; J. Loughrin, hardware, 5.74	545 48	
	L. H. Timmins & Bro., provisions, 206.81; J. Hope & Sons, level and transit books, 12.50	219 31	
	J. H. Marshall, carpenter work, 29.85; J. Foster, 1 level and repairs, 101.00	130 85	
	R. A. Galbraith, travelling expenses, 23.65; North Bay *Times*, printing, 42.25	95 90	
	Jas. Halpenny, rent of storehouse, 5.00; Wm. Petrant, beef, 41.08	49.08	
	W. Herron, for transportation of horses	16 50	
	St. James & Blanchet, meat, 60.25; Doheny & Donovan, board and supplies, 173.30	234 05	
	Wm. O'Brien, board, 106.41; Doyle & Lynn, time of man taking horse to camp, 8.75	115 16	
	R. W. Hunt & Co., inspection of rails, etc., 354.72; A. R. Macdonell, work at terminals, 2,173.32	2,528 04	
	A. R. Macdonell, work done & materials supplied *re* telegraph line	1,006 92	
	A. R. Macdonell, unloading track material and for supplies	167 51	
	W. B. Russel, C.E., disburse's, 932.07; pay rolls, May, 4,319.12	5,251 19	
	Ontario Bank, acc. T. Wallace, tie estimate for May	9,569 36	
	A. E. Lounsbury, estimate telegraph poles, May	101 25	
	M. Bovin, estimate telegraph poles, 837.00; A. Draney, estimate telegraph poles, 52.20	889 20	

STATEMENT OF EXPENDITURE—*Continued.*

1903.	Bank of Montreal, exchange, 10.81; J. Cooper's draft for steel rails, 8,391.68	8,402.49	
	D. E. Thompson, K.C., salary, May, 300.00; P. E. Ryan, salary, May, 166.66	466 66	
	H.W. Pearson, sal., May, 80.00; Miss E. Ruickbie, sal., May,33.33	113 33	
	A. R. Macdonell, estimate for May	112,859 67	
	Hamilton Steel & Iron Co., angle bars	5,815 37	
			$144,642 95
	16..E. S. Senkler, right-of-way, Tp. Bucke, 1,348.80; P. E. Ryan, petty cash, 15.00		1,363 80
	30..The Ontario Bank, interest for June		266 15
July,	15..A. Manning, rent of offices, 30.00; G.N.W.T. Co., tel'ms, 3.26	33 29	
	Toronto Weekly Ry. and Steamboat Guide Co., ½ year's sub'n	2 60	
	Bell Tel. Co. (Kingston) messages, 1.30; (Toronto) messages, 5.20	6 50	
	Warwick Bros. & Rutter, prtg. specifications *re* box cars	52 50	
	A. Holden & Co., nutlocks, 297.50; R. A. Galbraith, disb's 33.20	339 70	
	O. Garvin, blacksmith work, 8.20; Jos. Mullen, livery, 7.50	15 70	
	Fee & Mackey, board, 58.00; Optical & Eng'r's Supply Co., level rod, 18.00	76 00	
	John Connelly, blacksmith work, 11.75; J. H. Marshall, carpenter work, 28.55	40 30	
	J. P Howe, trav. exp., 4.25; W. Costello, freighting chgs., 22.50.	26 75	
	P. Bourke, board, 5.00; F. Labreche, spring bar, spokes, etc.;5.50	10 50	
	Gallagher & Brown, livery, 5.00; Hughes, Owens Co., engineer's supplies, 72.32	77 32	
	P. Kensella, 2 months rent of stable, 10.00; M. Brennan & Co., blankets, 20.20	30 20	
	L. H. Timmins & Bro., provisions, 18.90; J. Halpenny, 1 month rent storehouse, 5.00	23 90	
	Mrs. D .Delaney, board, 24.50; Bell Telephone Co., telephone supplies, 4.95	29 45	
	Purvis Bros., hardware, 28.97; A. F. Doyle, livery, 15.00	53 97	
	F. W. Anderson, trav. expenses, 11.20; Robt. Rankin, feed and care of horse 3 months, 50.00	61 20	
	Robt. W. Hunt & Co., inspecting steel rails, 29.07; Pillow & Hersey Mfg. Co., 185 casks spikes, 1,036.00	1,095 07	
	Montreal Steel Works, Ltd., switch material	1,105 20	
	W. B. Russell,C.E.,pay rolls, June, 4,654.42; disbursements,466.46.	5.120 88	
	D. E. Thomson, K.C., salary, June, 300.00; P. E. Ryan, salary, June, 166.68	466 68	
	H. W. Pearson, salary, June, 80.00; Miss E. Ruickbie, salary, June, 33.33	113 33	
	A. E. Ames, honorarium, 2nd quarter,'03, 250.00. Edwd. Gurney, honorarium, 250.00	500 00	
	F. E. Leonard, honorarium, 2nd qr. '03; 250.00; expenses.90.36	340 30	
	M. J. O'Brien, do do 250.00; do 110.00	340 30	
	B. W. Folger, do do 250.00 240.4L	490 45	
	A. R. Macdonell, work pref'd, etc., *re* tel. line, terminals, etc	934 63	
	do estimate for June	10,671 00	
	E. T. Lounsbury, estimate, telegraph poles, June	90 00	
	The Ontario Bank, for acct. T. Wallace, tie estimate for June	6,513 98	
	Hamilton Steel & Iron Co., tie plates, 608.60; angle bars, 8,222.59	8.831 19	
	Bank of Montreal, Jas. Cooper's drafts for steel rails	77,779 76	
	World Newspaper Co., advertising, 64.80; Ontario Bank,interest June, 276.20	341 00	
			$93,555 93
Aug.	15..Alex. Manning, rent of offiffices, 30.00; R. W. Hunt & Co.,inspecting rails, etc., 413.49	443 49	
	The Steinberger-Hendry Co., 1 map of Ontario	5 00	
	Warwick Bros. & Rutter, printing, 9.97; C.P.R. Co.'s Telegraph, telegrams, 3.32	13 29	
	G.N.W. Telegraph Co., telegrams, 20.92; Pillow & Hersey Mfg. Co., 200 casks spikes, 1,120.00	1,140 92	
	Toronto Bolt and Forging Co., 327 boxes of track bolts	1,963 53	
	Bank of Montreal, Jas. Cooper's draft for steel rails	7,018 7	
	Hamilton Steel and Iron Co., for angle bars	7,076 21	
	Montreal Steel Works, Ltd., switch and frog material	2,210 70	
	Thos. Pigeon, trav. exp., 7.75; H. D. Scully, trav. exp., 16.40	24 15	
	J. Shields, hauling supplies, etc., 6.25; Bell Telephone Co., exchange service, etc., 30.00	36.25	
	Brown Bros., Ltd., stationery, 10.05; Canadian Typewriter Co., carbon paper, 3.60	13 65	
	O'Brien & Ferland, board, etc., 109.16; A. McDonald, provisions, 15.80	114 96	
	J. J Doran, board, 107.50; Bell Telephone Co., Ltd., telephone supplies, 8.80	116 30	
	W. Peels, 6½ bags potatoes, 8.15; Bell Telephone Co., N. Bay, exchange service, 12.50	20 65	
	A. McLean, board, 85.50; S. Tongue, 1 canoe and paddles, etc., 40.00	125 50	
	J. B. Leacy, trav. exp., 11.75; J. Halpenny, 1 mos. rent storehouse, 5.00	16 75	
	The Hughes-Owens Co., draughting office supplies	28 00	
	Jno. Blanchet, provisions, 554.77; Gallagher & Brown, hauling supplies, 8.80	559 77	
	Kirk & Westerdahl, building and suplying material for camp at Montreal River	229 48	

STATEMENT OF EXPENDITURE. *Continued.*

1903.			
	J. H. Shaw, surveyor's charges, 170.75; R. J. McPeak, 3 pairs boots, 6.00	176 75	
	Fee & Mackey, board, 16.00; J. Laughrin, hardware suplies, 2.91	18 91	
	D. A. Frood, board, 145.15; Kalil Farah, board, 40.50	185 65	
	Jas. Foster, eng'rs instruments, 7.59; St. James & Blanchet, supplies, 89.41	97 00	
	R. A. Galbraith, trav. exp., etc	83 64	
	New Ontario Trading Co., one pr. blankets	3 50	
	W. B. Russell, C.E., disbursements, 293.29; pay rolls, July, 4,566.51	4,895 80	
	A. R. Macdonell, estimate for July	136,926 70	
	D. E. Thompson, K.C., salary, July, 300.00; P. E. Ryan, salary, 166.66	466 66	
	H. W. Pearson, salary, July, 80.00; Miss E. Ruickbie, salary July, 33.33	113 33	
	C. P. R., for coal used by contractor (this amount being deducted from contractor's July estimate)	132 63	
	H. W. Pearson, trav. exp., 10.00; *World* Newspaper Co., advertising, 32.40	42 40	
	P. E. Ryan, petty cash, 20.00; Ontario Bank, for T. Wallace, July estimate, ties, 4,043.30	4,063 30	
	Ontario Bank, for T. Wallace, estimate, telegraph poles, 57.60 P. E. Ryan, stamps 30.00	87 60	
			167,715 15
Sept. 5	A. E. Ames, expenses of commissioners to New Liskeard		67 75
7	Canadian Bank of Commerce, Jas. Cooper's drafts for steel rails		102,876 78
	Robt. W. Hunt & Co., inspection of steel rails, angle bars, etc.	82 42	
Sept. 15	Warwick Bros. & Rutter, printing and stationery	46 50	
	C.P.R. Co.'s Telegraph, telegrams, 2.00; G.N.W. Telegraph Co., telegrams, 26.54	28 54	
	Bell Telephone Co., messages, 2.30; Est. late Jas. Cooper, 1 hand car, 57.50	59 80	
	Pillow & Hersey Mfg. Co., 490 casks railway spikes	2,744 00	
	Rolph, Smith & Co., printing, etc., 70.42; St. James & Blanchet, provisions, etc., 167.91	238 33	
	Alex. Manning, office rent, 30.00; Geo. H. Newton, advertising, 7.80	37 80	
	Fee & Mackey, board, 123.15; Mrs. D. Delaney, board, 20.00	143 15	
	J. J. Doran, board, 154.00; Brennan & Ryan, hauling charges, etc., 75.00	229 00	
	Dr. Carruthers, drug supplies, 5.50; Thos. Reynolds, rent of offices, 150.00	155 50	
	R. A. Devine & Co., hauling supplies, 117.50; E. Scarlett, trav. expenses, 7.15	124 65	
	N. L. Piper Railway Supply Co., switch locks and keys	9 50	
	N. Grills, groceries and provisions, 124.13; J. Halpenny, 1 mos. rent, storehouse, 5.00	129 13	
	Jos. Padnault, provisions, 12.50; Bell Telephone Co., telephone supplies, 13.63	26 13	
	A. O. Laing, painting, 17.50; C. L. Russell, trav. exp., 35.00	52 50	
	A. McLean, board, 34.40; Hughes-Owens Co., draughting office supplies, 35.95	70 35	
	F. W. Pearson, trav. exp., 9.35; J. Blanchet, groceries and provisions, 817.58	820 93	
	W. R. Maher, trav. exp., 36.45; R. Rankin, stabling and feed of horse, 30.00	66 45	
	J. H. Marshall, lumber, etc., 105.31; R. Bunyan, straw, 1.65	106 96	
	R. A. Galbraith, board bill paid, 21.00; Jno. Weston, hardware supplies, 33.50	54 50	
	A. McGougan, travelling and sundry expenses	91 01	
	A. Ferland, board, 16.00; A. E. Carr, board bill paid, 6.00	22 00	
	Ontario Bank, for acct. Thos. Wallace, peeling ties	414 50	
	C.P.R. Co., coal supplied contractor (note, am't deducted from estimate)	1,038 33	
	The Hamilton Steel and Iron Co., tie plates, 2,264.39; O. Garvin, blacksmith work, 19.05	2,283 44	
	W. B. Russell, C.E., disbursements, 244.04; pay rolls, August 3,733.67	3,977 71	
	A. R. Macdonell, board and supplies, 132.07; unloading material, putting in switches, etc., 1,157.46	1,289 53	
	A. R. Macdonell, estimate for August, 104,654.43; Bank of Hamilton, interest, 1,959.83	106,614 26	
	Imperial Bank of Canada, interest, 5,574.00; D. E. Thomson, K.C., salary, August, 300.00	5,874 00	
	P. E. Ryan, salary, Aug., 166.66; H. W. Pearson, salary, Aug. 80.00	246 66	
	Miss E. Ruickbie, salary, Aug., 33.33; The Ontario Bank, interest, Aug., 277.45	310 78	
			127,394 36
Sept. 19	P. E. Ryan, expenses to Temiskaming, 28.85; *World* Newspaper Co., advertising, 33.60		62 45
25	Central Press Agency, advertising *re* bond issue		2,537 05
28	Ontario Bank, for acct. T. Wallace, balance on completion of tie contract		1,490 93
30	*Star* Printing and Publishing Co., advertising		129 60

STATEMENT OF EXPENDITURE.—*Continued.*

1903.			
Oct. 3	Miss E. Ruickbie, salary, Sept. to date		36 66
15	Canadian Typewriter Co., 1 doz. note books, 1.00; R. W. Hunt & Co., inspection charges, 367.10	368 10	
	A. Manning, rent of offices, 30.00; A. E. Ames & Co., cable messages, 6.30	36 30	
			404 40
	Rolph, Smith & Co., stationery, 21.00; Bell Telephone Co., message, 80c	21 80	
	P. A. Laing, travelling expenses	14 65	
	The Rathbun Co., 1 combination baggage and postal car and 1 van car	4,050 00	
	Railway Passengers Assurance Co., premium on fidelity bond	45 00	
	G. H. Newton, advertising, 15.40; Hughes-Owens Co., draughting office supplies, 3.80	19 20	
	M. Brennan & Co., 6 bed ticks, 6.00; J. H. Marshall, refitting van, 15.80	21 80	
	New Ontario Trading Co., provisions and blankets	73 48	
	J. Hope & Sons, transit and lead books, 9.84; J. Halfpenny, 1 month's rent storehouse, 5.00	14 84	
	C. R. Boucher, repairs to instruments, 18.65; A. J. Young, provisions and blankets, 88.30	106 95	
	Taylor Bros., hardware, 10.65; Perrigo & Jamieson, hauling charges, 11.00	21 65	
	Kalil Farah, board of men, 136.50; J. F. Gillies, livery, 12.00	148 50	
	Kirk & Westerdahl, provisions and board of men, 84.07; R. A. Galbraith, trav. expenses, etc., 96.06	180 13	
	T. J. Bangs, trav. expenses 15.85; R. Rankin hay, oats, flour, etc., 99.57	115 42	
	F. J. Martyn, springs, mattresses, etc., 44.95; A. C. Laing, painting, 45.00	89 95	
	Bell Telephone Co., Hamilton, bridging magneto bell	29 91	
	Ryan and Carlson, supplies for and building camp at sect. 7	191 30	
	A. Ferland, board of men, 227.00; Gillies Bros. Co., Ltd., meals and provisions, 72.85	299 85	
	Jno. Loughrin, hardware, 61.50; Jas. Foster, rep. engineer's instruments, 35.00	96 50	
	Fee & Mackay, board of men, 42.40; Purvis Bros., 5 gals. gasoline and can, 2.55	44 95	
	G. N. W. Telegraph Co., telegrams, 6.62; Warwick Bros. & Rutter, printing and supplies, 50.00	56 62	
	W. B. Russell, C.E., disbursements, 441.48; pay rolls for September, 3,928.44	4,369 92	
	The Metropolitan Bank, interest on loans, 7,902.71; Hamilton Steel & Iron Co., angle bars, 972.80	8,875 51	
	A. R. Macdonell, estimate for Sept	109,503 32	
	do putting in sidings & tie plates, work at cross,etc.	439 29	
	do cleaning out ditches, removing trestle bents,etc	3,026 26	
	A. E. Ames, honorarium, 3rd quar., '03, 250.00; E. Gurney honorarium, 250.00	500 00	
	F. E. Leonard, honorarium, 3rd quar., '03, 250.00; expenses,72.75	322 75	
	M. J. O'Brien do do 250.00; do 125.00	375 00	
	B. W. Folger, do do 250.00; do 96.00	346 00	
	P. E. Ryan, salary for September, 166.68; H. M. Pearson, salary for September, 80.00	246 68	
	Globe Printing Co., advertising, 299.80; J. Ross Robertson, advertising, 103.84	403 64	
	Sheppard Pub. Co., Ltd., advertising, 135.00; *Mail* Printing Co., advertising, 228.00	363 00	
	News Publishing Co., Ltd., advertising, 130.80; Graham & Co., Mont. advertising, 107.04	237 84	
	Gazette Printing Co., Ltd., advertising, 133.00; *La Presse*, Montreal, advertising, 123.60	256 50	
	J. Dougall & Son, advertising, 33.60; *Herald* Publishing Co.,Montreal, advertising, 33.60	67 20	
	La Patrie Publishing Co., advertising, 78.12; *Herald* Printing Co., Hamilton, advertising, 33.60	111 72	
	Times Printing Co., Hamilton, advertising, 16.80; *Spectator* P't'g Co., Hamilton, advertising, 33.60	50 40	
	Ottawa Free Press, advertising, 97.20; *London Free Press* P't'g Co., advertising, 20.16	117 36	
	London Advertiser Co., advertising, 33.60; *Halifax Herald*, advertising, 23.52	57 12	
	Chronicle Publishing Co., Halifax, advertising, 23.52; *Canadian Freeman*, advertising, 10.00	33 52	
	British Whig Publishing Co., advertising, 16.80; *Chronicle* P't'g Co., advertising, 17.40	34 20	
	The Evening Post, New York, advertising, 100.80; *The Sun*, New York, advertising, 129.60	230 40	
	Dow, Jones & Co., New York, advertising, 64.40; *Philadelphia Inquirer*, advertising, 84.00	148 40	
	Boston Transcript Co., advertising	67 20	
			480 20
23	Pillow & Hersey Mfg. Co., 200 casks railway spikes		1,120 00
29	*Telegraph* Publishing Co., St. John, N.B., advertising		23 52
29	Traders Bank of Canada, solicitors' bill		100 00

STATEMENT OF EXPENDITURE. *Continued.*

1903.				
	30	The Sovereign Bank of Canada, interest on loan	1,549 32	
		The Bank of Ottawa, interest on deposits	411 02	
				1,960 34
Nov	16	Canadian Typewriter Co. typewriter supplies	1 45	
		A. Manning, rent of offices, 30.00; R. W. Hunt & Co., inspection of bolts and spikes, 50.60	80 60	
		King's Printer, stationery, 8.13; N. Phelps, advertising, 26.25	34 38	
		Imperial Bank of Canada, interest on loans	3,841 87	
		C.P.R. Co., coal & other supplies to Macdonell (Note.—deducted from estimate)	1,586 01	
		Bell Telephone Co., message, 1.40; Toronto Weekly Ry. & S. Guide Co., 6 mos. sub., 2.60	4 00	
		Warwick Bros. & Rutter, printing and stationery	$ 16 00	
		Jas. Hope & Sons, level books, etc., 9.50; Fee & McKay, board of men, 40.25	49 75	
		J. B. Brannen, materials for building freight shed	1,204 71	
		John Clark, meals supplied, 6.15; T. Wallace & Sons, hay, oats, blankets, etc., 304.40	310 55	
		St. James & Blanchet,meat, 396.80; Bell Telephone Co., telephone supplies, 8.20	405 00	
		C. Hardwick, glass for car, 19.50; Newsome & Gilbert, office supplies, 22.00	41 50	
		W. R. Maher, travelling expenses, 15.10; J. H. Marshall, material for car, 15.80	30 90	
		A. O. Laing, lattering official car, 12.00; A. Ferland, board of men, 29.27	41 27	
		A. J. Murphy, drawing lumber and provisions	52 00	
		C. C. Farr, cutting lumber, etc., 23.60; Hughes, Owens Co., eng're supplies, 70.48	94 08	
		D. O'Connor, supplies and board, 59.70; Alex. Black, travelling expenses, 11.45	71 15	
		Jas. Foster, 1 transit tripod, etc., 176.00; J. J. Doran, board of men, 172.25	348 25	
		R. A. Galbraith, disbursements	173 89	
		A. R. Macdonell, engine and train crew, hauling ties, etc	295 00	
		do for cleaning fence line, rep. wash out, etc., unloading rails, etc	2,166 01	
		A. R. Macdonell, goods supplied to, and for board of men	222 03	
		do estimate for October	9,038 66	
		News and *Times*, Kingston, advertising, 14.00; W. B. Russel,C.E., pay rolls, Oct., 4,914.52	4,928 52	
		P. E. Ryan, salary for Oct., 166.66; H. W. Pearson, salary for Oct., 80.00	246 66	
		Miss M. E. Jeweto, bal. salary for Oct., 28.33; G.N.W. Telegraph Co., telegrams, 27.51	55 84	
		Thomson, Tilley & Johnston, telephone message paid	2 20	
		Pillow & Hersey, M'f'g. Co., 300 casks railway spikes	1,680 00	
				$117,022 28
	21	P. E. Ryan, petty cash, 15.00; J. H. Marshall, bal. acc't. for material for car, 12.93	27 93	
		Canadian Bank of Commerce, interest on deposits	98 28	
				126 21
	30	The Metropolitan Bank, interest on overdraft for Nov		12 80
		Less proceeds sales cordwood to John Bourke	228 40	
				1,732,724 59
Dec.	2	The Eby Blain Co., car lot groceries and provisions		2,088 84
	15	Canadian Bank of Commerce, interest on loans	1,157 49	
		The Bank of Hamilton, interest on loans	5,033 43	
		The Bank of Ottawa, interest on loans	453 25	
		The Ontario Bank, interest on loans	1,203 77	
		The Imperial Bank of Canada, interest on loans	3,866 03	
		C.P.R. Co.'s Telegraph, cablegrams, 27.00; G.N.W. Telegraph Co., telegrams, 3.60	30 60	
		A. Manning, rent of offices, 30.00; Bell Telephone Co., messages, 5.75	35 75	
		Park & Co., photographic views, 3.00; Toronto Gen. Trust. Co., 1 weeks rent of safe, 1.00	4 00	
		Brown Bros., Ltd., 1 ream paper, 80c; Warwick Bros. & Rutter, printing and stationery, 10.50	11 30	
		Toronto Bolt & Forging Co., 343 boxes track bolts	1,325 35	
		Pillow & Hersey Manufacturing Co., 970 casks spikes	5,432 00	
		R. W. Hunt & Co., inspection of bolts and spikes	82 80	
		Montreal Steel Works, Ltd., switches and switch material	1,176 95	
		Brennan & Ryan, 7 prs. blankets, 28.50; T. Wallace, switch ties and cedar posts, 210.19	238 69	
		E. & S. Atkinson, dishes, etc., 5.30; L. H. Timmins & Bro., blankets, provisions, etc., 121.80	127 10	
		Hughes, Owens Co., engineers' supplies, 36.20; M. Brennan & Co., 4 pairs blankets, 18.00	54 20	
		J. C. Detlor & Co., carpets and rugs, 11.50; R. Rankin, wood, hay, oats, etc., 33.51	45 01	
		C. P. Railway, coal supplied contractor and for wages of men unloading pipe, (deducted from estimate)	445 50	
		St. James & Blanchet, meat, 123.17; R. A. Galbraith, disbursements, 160.18	283 35	

STATEMENT OF EXPENDITURE.—*Concluded.*

1903.				
	Jas. Foster, repg. instruments, etc., 15.00; Mrs. D. Delaney, board and livery, 8.50		23 50	
	Jno. Connolly, blacksmith work, etc., 8.45; J. J. Doran, board of men, etc., 64.00		72 45	
Dec.	15. Thos. Reynolds, rent of offices, 200.00; Fee & Mackey, board of men, 42.25		$242 25	
	F. J. Martin, chairs, tables, etc, 78.10; Jno. Planchet, provisions, etc, 1,212.66		1,290 75	
	E. S. Senkler, solicitor's bill, 934.78; A. R. Macdonell, supplies and for labor, 233.12		1,157 90	
	A. R. Macdonell, moving teleg. gang, etc, and unloading rails, etc		802 05	
	A. R. Macdonell, estimate for Nov., (Note—C.P.R. coal bill deducted)		80,514 42	
	Thos. Wallace, tie estimate for November		2,376 00	
	W. B. Russel, C.E., pay rolls Nov., 3,508.64; disbursements, October and November, 716.45		4,225 09	
	P. E. Ryan, salary for Nov., 166.66; H. W. Pearson, salary for Nov., 100.00		266 66	
	Miss M. E. Jewett, bal. salary for Nov., 28.33; P. E. Ryan, petty cash, 15.00		43 33	
				$112,020 98
	31. Metropolitan Bank, interest on overdraft for Dec			5 95
	1904			
Jan.	7. Canadian Locomotive Co., 2 ten-wheeled locomotives			33,180 00
	15. Warwick Bros. & Rutter, printing and stationery		7 75	
	Consumers' Gas Co., bill for quarter ending Dec. 18		1 92	
	Canadian Locomotive Co., 2 ten-wheeled locomotives		33,180 00	
	Estate of Alex. Manning, rent of offices		12 00	
	Canada Eng. & Litho Co., printing bond certificates		24 55	
	Dept. of Crown Lands, half cost services fire ranging		3,388 31	
	Dom. Bridge Co., 1 deck plate and 1 through plate girder		2,130 00	
	Pittsburgh Testing Laboratory, inspection of material for girder		8 94	
	J. C. Detlor & Co., balance for carpets and rugs, 5.00; Metropolitan Bank, interest, 3,049.85		3,054 85	
	C.P. Ry., fuel supplied contr'or, (Note—deducted from estimate)		87 15	
	Fee & Mackey, board of men, 9.50; R. Rankin, harness, hay, oats, etc, 76.33		85 83	
	Bell Telephone Co., telephone supplies, 31.44; St. James & Blanchet, meat, 56.93		88 37	
	E. S. Lounsburg, rent of house and for vegetables		90 00	
	O'Garvin, blacksmith work, etc, 32.72; J. H. Marshall, builders' supplies, 61.19		93 91	
	Purvis Bros., hardware, 27.49; Hughes Owens Co., engr's supplies, 19.52		47 01	
	A. R. Macdonell, labor of men and for material, 427.75; R. Ellis, saddlers' supplies, 72.65		500 40	
	W. B. Russell, C.E., acct. pay rolls Dec., 3,798.75; *Tribune* Co., Chicago, advertising, 85.85		3,884 60	
	Rhodes Curry & Co., 1 snow plough (less freight)		2,589 80	
	A. E. Ames, honorarium, 4th quar, 1903, 250.00; E. Gurney, honorarium, 250.00		500 00	
	M. J. O'Brien, honorarium 4th quar, 1903, 250.00; expenses, 110.00		360 00	
	B. W. Folger, honorarium 4th quar, 1903, 250.00; expenses, 133.00		383 00	
	F. E. Leonard, honorarium 4th quar, 1903, 250.00; expenses, 94.30		344 30	
	P. E. Ryan, salary for Dec., 166.68; H. W. Pearson, salary for Dec., 100.00		266 68	
	Miss M. E. Jewett, salary for Dec., 33.33; J. McCausland & Son, sketches of lettering, 19.50		52 83	
	J. J. Doran, board of men, 33.50; T. Wallace & Sons, robes, blankets, etc, 58.14		91 64	
	J. Blanchet, groceries and provisions		447 35	
	A. R. Macdonell, material and provisions supplied and for labor		284 89	
	A. R. Macdonell, labor of men unloading ties and rails, etc		1,655 58	
	W. B. Russel, C.E., disbursements, 170.06; E. T. Lounsburg, 2,800 posts, 224.00		394 06	
	Hamilton Steel & Iron Co., 11,630 tie plates		1,318 07	
	Montreal Steel Works, switch material		1,204 80	
	G.N.W. Telegraph Co., telegrams, 14.37; T. Wallace, tie estimate, 2,815.13		2,829 50	
	C.P. Ry. Co., North Bay, freight charges on snow plough		235 20	
	W. B. Russell, C.E., bal. pay rolls Dec., 1,671.94; R. W. Hunt & Co., inspecting tie plates, 4.99		1,676 93	
	William Aird, inspecting locomotives during construction		200 00	
	A. R. Macdonell, estimate for Dec., (less C.P.R. coal bill)		77,338 14	
	E. S. Senkler, solicitor's bill		413 70	
	Thomson, Tilley & Johnson, Mr. Thomson's fee as Counsel, 4 mos		800 00	
				103,457 53
	Total			$2,020,092 42

Return of Documents

With reference to

The Payment of Employees at Sault Ste. Marie

also

Amount Paid to each and the Nature of Claim

(*Sessional Papers Nos. 74 and 65*)

PRINTED BY ORDER OF
THE LEGISLATIVE ASSEMBLY OF ONTARIO

TORONTO
Printed and Published by L. K. CAMERON
Printer to the King's Most Excellent Majesty
1904

TORONTO:

WARWICK BROS. & RUTTER, LIMITED PRINTERS.

RETURN

To an Address to His Honour the Lieutenant-Governor of the Twenty-second day of February, 1904, praying that he will cause to be laid before the House copies of all Orders in Council with reference to the payment of employees at Sault Ste. Marie, together with copies of all correspondence previous to, after and in any way relating to such payments.

Presented to the Legislative Assembly

By Command.

J. R. STRATTON,
Provincial Secretary.

Provincial Secretary's Office,

Toronto, March 1st, 1904.

DOCUMENTS.

Copy of an Order-in-Council.

Approved by His Honour the Lieutenant-Governor, the 31st day of December, A. D. 1903.

Upon the recommendation of the Honourable the Attorney-General, the Committee of Council advise that in addition to the wages and salaries in connection with the Sault Industries which have already been paid, such further wages and salaries for the first nineteen or twenty day of the month of October as still remain unpaid be paid under the same arrangements with the Banks as those under which the payments already made were authorized, the same being duly certified by the officers of the companies and by Mr. George A. Harcourt, acting for the Government, it being understood that the amount which will cover same shall not exceed Six thousand dollars ($6,000).

Certified,

J. Lonsdale Capreol,
Asst. Clerk, Executive Council.

Copy of an Order-in-Council.

Approved by His Honour the Lieutenant-Governor, the 18th day of December, A. D. 1903.

The Committee of Council have had under consideration the annexed report of the Honourable the Attorney-General with reference to the payment of wages of employees of The Lake Superior Consolidated Company and its Ontario Subsidiary Companies subsequent to the 2nd day of October last, and to the payment of the accounts of G. A. Harcourt, for the services of himself and assistants in connection with the work done, and to be done, by him in regard to the supervision of the payments made under the Order-in-Council of 2nd October, 1903, and of this Order, and advise that the said report be concurred in and acted on.

Certified,

J. Lonsdale Capreol,

Asst. Clerk, Executive Council.

To His Honour The Lieutenant-Governor-in-Council:

The undersigned respectfully reports with reference to the Order-in Council of 2nd October 1903, authorizing agreements to be entered into with certain banks assuming responsibility by way of guarantee or otherwise for payment to the said banks of such moneys as might be advanced by them, respectively, in payments of wages or salaries of employes of The Consoli-

dated Lake Superior Company and of its (Ontario) Subsidiary Companies due and payable on the 2nd day of October, 1903, that it having appeared that the Receiver, who took possession of the property and plant of the said Consolidated Lake Superior Company, on or about October 20th last, repudiated any responsibility for the October wages and salaries of the said company's employes; and it having further appeared that said action on the part of said Receiver occasioned serious hardship, the majority of the said employes such as clerks, draughtsmen, watchmen, caretakers, mechanics, laborers, etc., not being in a position to enforce their claims and no work being available in Sault Ste. Maria for those discharged the said banks were informally authorized to pay such October wages upon presentation of time cheques duly authenticated: such payments, however, to be restricted to the class of employé above indicated, chief clerks and foremen whose services had continued on after 1st October, but not to include the salaries of general officers or heads of departments, nor the wages or salaries of employés whose service had been taken over and retained by the Receiver.

The undersigned, therefore, recommends that an Order-in-Council be passed confirming the actions of the said banks in paying such October wages and giving the said banks any further authority that may be necessary for payment of the accounts of G. A. Harcourt for the services of himself and assistants in connection with the work done, and to be done, by him in connection with the supervision and audit of the payments made under said Order-in-Council of October 2nd, and hereunder, and to add said sums to the amount of their respective accounts.

(Sgd.) J. M. Gibson,
Attorney-General.

Copy of an Order-in-Council.

Approved by His Honour the Lieutenant-Governor, the 25th day of November, A.D., 1903.

Upon the recommendation of the Honourable the Attorney-General, the Committee of Council advise that an accountable warrant for the sum of One hundred and fifty dollars ($150) be issued in favor of George A. Harcourt, Esquire, Barrister, etc., Sault Ste. Marie, for services and expenses in connection with the payment of the wages of the employees of The Lake Superior Consolidated Companies Industries.

Certified,

J. Lonsdale Capreol,
Asst. Clerk, Executive Council.

Copy of an Order-in-Council.

Approved by His Honour the Lieutenant-Governor, the 8th day of October, A. D. 1903.

Referring to the Order-in-Council of 2nd October, 1903, authorizing agreements to be entered into with certain banks, assuming responsibility by way of guarantee, or otherwise, for payment to the said banks of such

moneys as may be advanced by them respectively in payment of wages or salaries of the employés of the Lake Superior Company, or any of the subsidiary companies connected with the said Lake Superior Company, due and payable on the 2nd day of October, 1903, and such interest as may accrue on the said advances by the said banks, from the dates thereof until repayment, the Committee of Council advise that the accompanying agreement between His Majesty the King, represented by the Honourable the Treasurer of the Province of Ontario, and the Traders Bank of Canada, bearing date the 2nd day of October, 1903, be approved of by Your Honour, and that the Honourable the Treasurer, be authorized to execute the same on behalf of the Province of Ontario.

Certified.

J. Lonsdale Capreol,

Assistant Clerk, Executive Council.

Memorandum of Agreement.

Made this Second day of October, 1903, between His Majesty the King, represented by the Honourable the Treasurer of the Province of Ontario, of the one part, and The Traders' Bank of Canada, of the other part.

Whereas certain financial difficulties have occurred in connection with the business of the various corporations known as the Clergue Industries, at Sault Ste. Marie, in the Province of Ontario;

And whereas owing to difficulties the employees of the said companies have not received their remuneration or wages due to them from the several companies representing the said Industries, and a large amount is due to said employees at the present time from the said various companies;

And whereas all claims, liens and preferences, and all writings evidencing same held by the employees, or to which they are entitled, have been or are being assigned and set over unto Charles Joseph Holman, K. C., of the City of Toronto, as Trustee, when and so soon as said claims, liens and preferences are satisfied by payment;

And whereas the said Traders' Bank with certain other Banks, has agreed to advance along with said other banks in equal shares, such sums from time to time as may be required to pay off and discherge the claims, liens and preferences of said employees on the security of the guarantee by the Province of Ontario; that such sums, together with interest from the time of advance until time of repayment, shall be guaranteed by the said Province of Ontario and the Government thereof;

And whereas the Traders Bank has agreed to advance, for the purposes above mentioned, moneys to the amount of about Eighty thousand dollars as its share of the assistance to be given under the present emergency;

Now this agreement witnesseth, that in consideration of the premises and of the advances made and hereafter to be made by the said Traders Bank to the said trustee for the purposes above set forth, the Honourable the Provincial Treasurer on behalf of His Majesty, and of the Province of Ontario, and of the Government thereof, hereby covenants and agrees with the said the Traders Bank of Canada, that in the event of any default being made by the said trustee in repaying within the time hereinafter limited to the said Bank the sums of money so advanced or to be advanced as hereinbefore mentioned, the said Province of Ontario by and through its said Gov-

ernment shall pay to the said Traders Bank all such sums advanced as aforesaid, together with interest thereon from the date of the advances respectively until the time of payment, and the said Province and the Government thereof hereby indemnify and agree to save harmless the said the Traders Bank from and against all loss damage and expense to which the said the Traders Bank may be put by reason of such advances, or of any part thereof, whether caused by any default on the part of the said trustee or otherwise howsoever.

The said moneys advanced by the said the Traders Bank shall be fully repaid within six months from the date hereof, together with interest thereon at the rate of six per centum per annum to be computed on each of said several advances until the same are respectively repaid.

The said the Traders Bank agrees to advance as required by the said the Honourable the Provincial Treasurer or by the said Trustee acting under him such sums of money as may be required for the purposes mentioned, but not exceeding in the aggregate Eighty thousand dollars or thereabouts.

No extension of time given by the said the Traders Bank in respect of said moneys or any part thereof and no act done by the said Traders Bank shall in any way affect, prejudice or release the guarantee hereby given by the said Province and the Government thereof, and no action shall be required to be taken by the said the Traders Bank to recover the said moneys from the said trustee, or from any other person, firm or corporation whatsoever, but if the said moneys are not repaid within six months, as above provided, the same with interest thereon shall thereupon be due and payable by the said Province of Ontario to the said the Traders Bank.

In witness whereof the parties hereto execute and deliver this agreement the day and year above written.

G. W. Ross,

Provincial Treasurer.

W. S. Strathy,

General Manager.

Copy of an Order-in-Council.

Approved by His Honour the Lieutenant-Governor, the 2nd day of October, A. D. 1903.

The Committee of Council have had under consideration the annexed report of the Honourable the Treasurer and advise that the same be concurred in and acted on.

Certified,

J. Lonsdale Capreol,

Asst. Clerk, Executive Council.

To His Honour The Lieutenant Governor in Council:

The undersigned begs respectively to recommend that an Order-inCouncil be passed authorizing agreements to be entered into with the Imperial Bank of Canada, the Canadian Bank of Commerce and the Traders' Bank of Canada, or any of the said banks, assuming responsibility by way of guarantee or otherwise for payment to the said banks of such moneys as may be advanced by them respectively in payment of wages or salaries of the employés of The Lake Superior Company or of any of the subsidiary companies connected with the said Lake Superior Company due and payable on the date hereof, and such interest as may accrue on the said advances by the said banks from the dates thereof until repayment, it being stipulated and agreed that all claims so to be paid by moneys advanced as aforesaid, and all liens or preferences in respect of such claims shall be assigned and transferred to Charles Joseph Holman, K. C., of the City of Toronto, as trustee for the said banking corporations respectively, and to be held by him in trust for the benefit of the said banks or of the Province in respect of the indirect liability thereof as guarantor.

There is little necessity for the undersigned enlarging upon the condition of things at Sault Ste. Marie in connection with what is known as the Clergue Industries at the present time. The sudden closing down of these industries has been attended with distressingly sudden termination of employment of large numbers of men. They have been brought into the town from the woods and from the mines, and a large number have, of course, been suddenly thrown out of employment in the various shops at the Sault. Some of these employés have been absorbed by other employers, but the great majority are still waiting for their wages, and as has been described in the public press there has been resort to violence, necessitating the calling out of detachments of the militia forces. In the meantime, negotiations with capitalists in New York who had made advances of $5,050,000 to the Company, on the security of certain bonds and stocks of these companies have been in progress, and it has been hoped that the mortgagees would advance the necessary funds for settling up the claims of the employes. This however has not been done, and a most unsatisfactory condition of things not to say distress and excitement, continues at Sault Ste. Marie. The undersigned believes that he is stating the view entertained by the business public of the Province when he expresses the opinion that the Government of the Province should do what is necessary in relieving the wage earners and servants of the company in the matter of wages due them, which will have an important effect from a general business point of view not only at the Sault but in the Province generally. Men will be able to pay their liabilities to store-keepers, store-keepers and others will in turn be enabled to meet their liabilities to their creditors and the general stagnation and chaotic confusion created by the suspension will be relieved. On account of the responsibilities of some of the subsidiary companies to the Government and liabilities to forfeiture of the land grant with its timber and mineral as well as the pulp concession and otherwise the undersigned regards the position of the Government in assuming the obligation already mentioned in this report as unlikely to result in any loss to the Province apart entirely from the securities which it is proposed shall be taken by the Trustees as already mentioned. At all events it seems to be the duty of the Government in the best interests of the Province as well as in meeting the urgent demands for re-

lief on the part of the wage earners and employees, to come to the rescue in the present crisis and there is every reason to believe that the business community and public opinion generally will entirely approve of this action.

Respectfully submitted,

(Sgd.) G. W. ROSS.

1st October, 1903.

MEMORANDUM OF AGREEMENT.

Made this Second day of November, 1903, between His Majesty the King, represented by the Honourable the Treasurer of the Province of Ontario of the one part and Imperial Bank of Canada of the other part.

Whereas certain financial difficulties have occurred in connection with the business of the various corporations known as the Clergue Industries at Sault Ste. Marie, in the Province of Ontario:

And whereas owing to such difficulties the employees of the said companies have not received their remuneration of wages due to them from the several companies representing the said Industries, and a large amount is due to said employees at the present time from the said various companies.

And whereas all claims, liens and preferences and all writings evidencing same held by the employees, or to which they are entitled, have been or are being assigned and set over unto Charles Joseph Holman, K. C., of the City of Toronto, as Trustee, when and so soon as said claims, liens and preferences are satisfied by payment:

And whereas the said Imperial Bank of Canada with certain other banks has agreed to advance along with said other banks in equal shares such sums from time to time as may be required to pay off and discharge the claims, liens and preferences of said employees on the security of the guarantee by the Province of Ontario that such sums together with interest from the time of advance until time of repayment shall be guaranteed by the said Province of Ontario and the Government thereof:

And whereas the Imperial Bank of Canada has agreed to advance for the purposes above mentioned, moneys to the amount of about $85,000, as its share of the assistance to be given under the present emergency;

Now this agreement witnesseth that in consideration of the premises and of the advances made, and hereafter to be made by the said Imperial Bank to the said trustee for the purposes above set forth, the Honourable the Provincial Treasurer on behalf of His Majesty, and of the Province of Ontario, and of the Government thereof hereby covenants and agrees with the said the Imperial Bank of Canada that in the event of any default being made by the said trustee in re-paying within the time hereinafter limited to the said bank the sums of money so advanced, or to be advanced, as hereinbefore mentioned, the said Province of Ontario by and through its said Government shall pay to the said Imperial Bank of Canada all such sums advanced as aforesaid, together with interest thereon from the date of the advances respectively until the time of payment, and the said Province and the Government thereof hereby indemnify and agree to save, harmless, the said the Imperial Bank of Canada from and against all loss, damage and expense to which the said the Imperial Bank of Canada may be put by reason of such advances, or of any part thereof, whether caused by any default on the part of the said trustee or otherwise, howsoever.

The said moneys advanced by the said the Imperial Bank of Canada shall be fully repaid within six months from the date hereof, together with interest thereon at the rate of six per centum per annum to be computed on each of said several advances until the same are respectively repaid.

The said the Imperial Bank of Canada agrees to advance as required by the said the Honourable the Provincial Treasurer, or by the said trustee acting under him, such sums of money as may be required for the purposes mentioned, but not exceeding in the aggregate $85,000, or thereabouts.

No extension of time given by the said the Imperial Bank of Canada in respect of the said moneys or any part thereof and no act done by the said the Imperial Bank of Canada shall in any way affect, prejudice or release the guarantee hereby given by the said Province and the Government thereof, and no action shall be required to be taken by the said the Imperial Bank of Canada to recover the said moneys from the said trustee, or from any other person, firm or corporation whatsoever, but if the said moneys are not repaid within six months, as above provided, the same with interest thereon shall thereupon be due and payable by the said Province of Ontario to the said the Imperial Bank of Canada.

In witness whereof the parties hereto execute and deliver this agreement the day and year above written.

G. W. Ross,
Provincial Treasurer.

Witness:
N. Moffatt.

D. R. Wilkie,
Vice-President.

Memorandum of Agreement.

Made this Second day of October, 1903, between His Majesty the King, represented by the Honourable the Treasurer of the Province of Ontario, of the One Part, and The Canadian Bank of Commerce of the Other Part.

Whereas certain financial difficulties have occurred in connection with the business of the various corporations known as the Clergue Industries at Sault Ste. Marie, in the Province of Ontario;

And whereas owing to such difficulties the employees of the said companies have not received their remuneration of wages due to them from the several companies representing the said Industries, and a large amount is due to said employees at the present time from the said various companies;

And whereas all claims, liens and preferences and all writings evidencing same held by the employees, or to which they are entitled, have been or are being assigned and set over unto Charles Joseph Holman, K. C., of the City of Toronto, as Trustee, when and so soon as said claims, liens and preferences are satisfied by payment:

And whereas the said The Canadian Bank of Commerce with certain other banks, has agreed to advance along with said other banks in equal shares such sums from time to time as may be required to pay off and discharge the claims, liens and preferences of said employees on the security of the guarantee by the Province of Ontario that such sums together with interest from the time of advance until time of repayment shall be guaranteed by the said Province of Ontario and the Government thereof:

And whereas the Canadian Bank of Commerce has agreed to advance for the purposes above mentioned, moneys to the amount of about Eighty-five thousand dollars as its share of the assistance to be given under the present emergency;

Now this agreement witnesseth that in consideration of the premises and of the advances made and hereafter to be made by the said The Canadian Bank of Commerce to the said trustee for the purposes above set forth, the Honourable the Provincial Treasurer on behalf of His Majesty, and of the Province of Ontario, and of the Government thereof hereby covenants and agrees with the said the Canadian Bank of Commerce that in the event of any default being made by the said trustee in repaying within the time hereinafter limited to the said Bank the sums of money so advanced or to be advanced as hereinbefore mentioned, the said Province of Ontario by and through its said Government shall pay to the said The Canadian Bank of Commerce all such sums advanced as aforesaid, together with interest thereon from the date of the advances respectively until the time of payment, and the said province and the Government thereof hereby idemnify and agree to save harmless the said the Canadian Bank of Commerce from and against all loss, damage and expense to which the said the Canadian Bank of Commerce may be put by reason of such advances, or of any part thereof, whether caused by any default on the part of the said trustee or otherwise howsoever.

The said moneys advanced by the said the Canadian Bank of Commerce shall be fully repaid within six months from the date hereof, together with interest thereon at the rate of six per centum per annum to be computed on each of said several advances until the same are respectively repaid.

The said the Canadian Bank of Commerce agrees to advance as required by the said the Honourable the Provincial Treasurer, or by the said trustee acting under him, such sums of money as may be required for the purposes mentioned, but not exceeding in the aggregate about eighty-five thousand dollars or thereabouts.

No extension of time given by the said The Canadian Bank of Commerce in respect of said moneys or any part thereof and no act done by the said The Canadian Bank of Commerce shall in any way affect, prejudice or release the guarantee hereby given by the said Province and the Government thereof, and no action shall be required to be taken by the said The Canadian Bank of Commerce to recover the said moneys from the said trustees, or from any other person, firm or corporation whatsoever, but if the said moneys are not repaid within six months, as above provided, the same with interest thereon shall thereupon be due and payable by the said Province of Ontario to the said The Canadian Bank of Commerce;

In witness whereof the parties hereto execute and deliver this agreement the day and year above written.

G. W. Ross.
Provincial Treasurer.

For the Canadian Bank of Commerce,

B. E. Walker,
General Manager.

(Telegram.)

Toronto, 8th January, 1904.

George Harcout, Esq.
Sault Ste. Marie, Ont.

Limit increased to six thousand five hundred dollars. This may be regarded by banks as sufficient authority.

(Sgd.) J. M. Gibson.

(Copy.)

Telegram.)

SAULT STE. MARIE, ONT., January 8

A186 RA Q RT 32

J. E. IRVING,
Barrister, King Edward Hotel,
Toronto, Ont.

Amount authorized under Order-in-Council is five hundred less than pay roll, kindly obtain necessary authority and have instructions telegraphed bank branches here to pay total six thousand five hundred dollars.

116Pm.

WM. COYNE,

(Copy.)

23 Oct., 03.

G. A. HARCOURT, ESQ.,
Sault Ste. Marie, Ont.

Think payments should cover claims for wages and salaries up to actual date of termination of services. Can discuss matter with you to-morrow.

(Sgd.) J. M. GIBSON.

(Copy.)

(Telegram.)
12 RN KQ & W 20
22 Collect?

SAULT STE. MARIE, ONT., 22.

HON. J. M. GIBSON,

Are payments limited to amounts earned in August and September only or does arrangements cover all arrears of wages and salaries.

G. A. HARCOURT.

(Copy.)

TORONTO, Oct. 21st, 1903.

The Honourable The ATTORNEY-GENERAL,
Parliament Buildings, Toronto.

Re Ontario Government.

Re Allied Companies.

DEAR SIR:—As instructed we have filed liens in every case where I thought there was the slightest use in filing them. It has, of course, been a very difficult matter to pick these liens out. The plan on which I intended to have had the wages paid at the Soo was that the men should be paid in their regular gangs, which would have obviated any confusion at all in the assignments and in the rolls, but the officials of the Company stated that in

view of the crowds and of the excitement, and the fact that many foremen had gone and there was no way in which the gangs could be collected, that it was impossible to do this. The result has been that in order to pick out the liens we have had to go through the rolls containing the assignments, and by picking out the different undertakings attempt to gather the men together into their proper groups, and register the liens accordingly. I am still of my former opinion that those liens will be found to be a very doubtful security. As a matter of fact I personally am inclined to the opinion that many of the woodsmen were not paid until their right of lien had expired, and it is only the woodsmen and the miners that were in a position to file liens. The ordinary artisan of course has no right to file liens, unless the operation in which he was engaged comes within the terms of the Mechanics Lien Act. So far as the woodsmen are concerned the Government is in a position to now seize all the logs and lumber for non-payment of dues, and I think that it would probably be safer to seize it all, claiming in addition to the dues, the whole amount of money that has been paid out in paying the wages of the men employed in the camps; should this be done very probably an arrangement might be made with Mr. Fackenthall, either for the payment of the woodsmen's wages irrespective of the liens registered, or else if in his opinion the equity in the timber was not great enough, the surrender of any claims which the companies might have to the logs.

In connection with the general claim for wages I still think it would be a great deal safer and in the interests of everybody concerned if steps should be taken to secure our position under the Dominion Winding Up Act. While winding up proceedings are as a rule undesirable, still in the present condition of affairs it is open for any creditor to give notice of motion under the Dominion Winding Up Act for an order for winding up, and no doubt upon the return of such motion an order would be made as of course. The person so moving would have control of the appointing of a Liquidator and of the proceedings. This action may be taken by any creditor any day, and the party who, as I have said, first serves the notice of motion will have control of the proceedings, and it would be a very unfortunate thing if some creditor who is adverse should take this step and control the liquidation. If an order was made in an application in the suit of our Mr. Holman as assignee the Court would refer it to the Master-in-Ordinary to appoint a Liquidator and we would have the naming of the Liquidator, and the order being made we would not be compelled to institute our proceedings to realize the liens of which we have the assignment. That question would be disposed of before the Master-in-Ordinary, and under the Dominion Winding Up Act, the wage earners are allowed a three months' lien for wages. All actions and executions against the Companies would be stayed by virtue of the winding up order and any one desiring any remedy against the estate or Companies would be compelled to come in before the Master-in-Ordinary and establish his position. The hand of the Master-in-Ordinary would be over the whole estate, and the Liquidator would take possession of all loose property, collect all debts, etc., if it became necessary.

My thought would be if we took this step to delay proceedings so as to afford an opportunity for the new capitalists to come into the venture. The whole liquidation proceedings would be stopped upon payment of the creditors' claims. Of course, I am still aware that the very last thing which the Government would desire to do would be to take any steps which would render in the slightest degree the reorganization of the Companies or the sale to the English capitalists more difficult, and that indeed your whole anxiety is in the first instant to provide for the necessities of the workmen, and in the

second place, if possible, to conserve these large interests to our province. The great danger though is that if we took no step some other creditor may step in and put the companies in liquidation. There is nothing to prevent them from doing so any day.

In the meantime if no winding up order is made, it will be necessary in order to keep the liens already registered, alive, that action should be instituted by us within the very limited time provided by the Statutes. We should be glad to have your instructions as to instituting the suits.

I feel confident that we would have much more satisfactory tribunal before the Master-in-Ordinary than we would in the ordinary course of litigation; and it is also to be observed that in connection with many, in fact the majority of the claims paid, there is no right to lien at all, and the only manner in which the Government can obtain any priority in connection with the amounts so paid are under the Winding-up proceedings, under which wages to the extent of three months before the winding-up order are given preference. Every day that the matter stands without steps being taken in this direction lessens the amount in respect of which the Government could claim a priority.

I have the honor to be, Sir,
Your obedient servant,
(Sgd.) H. M. Drayton.

(Copy.)

Imperial Bank of Canada.

Sault Ste. Marie, Oct. 17th, 1903.

The Honorable, The Attorney General of the Province of Ontario,
Toronto, Ont.

Dear Sir:—I beg to acknowledge the receipt of your telegram of the 14th inst., as follows,—"You are authorized by Government to accept G. A. Harcourt's signature on certificates *re* allied Companies' pay. Government confirms his appointment for that purpose."

I have the honor to be,
Your obedient servant,
(Sgd.) R. A. Lyon,
Manager.

(Copy.)

(Telegram).

14th Oct., 1904.

Manager, Imperial Bank,
Sault Ste. Marie.

You are authorized by Government to accept G. A. Harcourt's signature on certificates *re* allied Companies' pay. Government confirm his appointment for that purpose.

J. M. Gibson,
Attorney General.

Chg. A. G. O.

(Copy.)

(Telegram).

14th Oct., 1903.

Manager, Traders' Bank,
Sault Ste. Marie, Ont.

You are authorized by Government to accept G. A. Harcourt's signature on certificates *re* allied Companies' pay. Government confirm his appointment for that purpose.

J. M. Gibson,
Attorney General.

Chg. A. G. O.

(Copy.)

(Telegram.)

14th Oct., 1903.

Manager, Bank of Commerce,
Sault Ste. Marie, Ont.

You are authorized by Government to accept G. A. Harcourt's signature on certificates *re* allied Companies' pay. Government confirm his appointment for that purpose.

J. M. Gibson,
Attorney General.

Chg. A. G. O.

(Copy.)

(Telegram.)
25 RN C HS 423PM.
10 collect

Water Power, S. S. Marie, Ont., 14

Hon. J. M. Gibson,
Attorney General.

Commerce refuses to accept my signature, please instruct them.

G. A. Harcourt.

(Copy.)

8th October, 1903.

Frank Ford,
Sault Ste. Marie, Ont.

See no reason for not paying Canadian salaries as well as wages. Possibly Drayton may go up to-morrow night. Harcourt might meantime look after balancing sheets with Bank.

J. M. Gibson,

Paid.

(Copy.)

Oct. 8th, 190 .

The Honourable J. M. Gibson, K.C., M.P.P.,
Parliament Buildings, Toronto.

Re Sault.

Dear Sir,—Our Mr. Drayton has just received a telegram from Mr. Frank Ford as follows:—"You had better come up at once; danger of my being too ill to proceed; may have to return home on your arrival, answer immediately, Frank Ford."

Kindly instruct us as to same.

Yours truly,

Del. (Sgd.) Holman, Drayton & Slaught.

(Copy.)

(Telegram.)
14 RN G HS 4 52p
19

Water Power, S. S. Marie, Oct. 7.

Hon. J. M. Gibson,
Attorney General.

If possible send to-night a man to attend to balancing assignment sheets with bank. suggest Wood of audit office.

Frank Ford.

NOTICE.

Payment of the wages of employees of the Canadian Allien Companies will commence at 10 o'clock Saturday morning next at the Companies Office.

Bushmen presenting pay checks will be then paid, and Miners, Saw Mill and Veneer Operators will be paid on Monday in order named. Other employees will be paid on Tuesday.

Employees who worked in August and September must present both checks at the same time for payment.

Only checks HELD BY THE EMPLOYEES TO WHOM THEY HAVE BEEN ISSUED WILL BE PAID ON THE ABOVE DATES. The rights of holders to whom checks have been assigned will be subsequently considered.
Oct. 2nd, 1903.

H. L. Drayton.

T. H. Baker, Printer.

Return of Documents

In Connection with the Bill Respecting

Aid to the Algoma Central and Hudson Bay Railway

Printed by Order of

The Legislative Assembly of Ontario

TORONTO:
Printed and published by L. K. CAMERON
Printer to the King's Most Excellent Majesty
1904

TORONTO:

WARWICK BROS. & RUTTER, LIMITED PRINTERS.

ORDERS OF THE HOUSE FOR RETURNS.

I. 14th March, 1904.

Ordered, that there be laid before this House, a Return, showing: 1. The names of the various companies, included in the Consolidated Lake Superior Companies, which the Government proposes to aid by the $2,000,000 guarantee. 2. The names of the secured creditors of each company, and the amount of the claim of each and the security held by each. 3. The names of the unsecured creditors of each company and the amount of the claim of each. 4. Shewing what portion of the Algoma Central Railway is already completed, how much partly constructed and what construction work has been done on the part incomplete. 5. Shewing what portion of the road has been operated, and what net earnings, if any, it has shewn. 6. The names of the vessels which it is proposed to give the Province as security, with statement shewing what these vessels have earned, net, in the hands of the companies.

II. 21st March, 1904.

Ordered, that there be laid before this House, a Return, shewing full particulars of all claims, charges, judgments and priorities chargeable against the Superior Consolidated Companies and the Algoma Central Railway; the names of all the creditors and the nature and amount of their respective claims and particulars of all assets on which are based, and subject to which it is the intention of the Government to guarantee the sum of $2,000,000 to such companies as embodied in the Bill introduced to this House, before the second reading of such Bill.

III. 21st March, 1904.

Ordered, That there be laid before this House, a Return, shewing: 1. What lands and securities are covered by the lien of Messieurs. James Conmee, M.P.P., and Charles M. Bowman, M.P.P., against the Algoma Central and Hudson Bay Railway Company, for upwards of $400,000, dated on or about the 22nd day of September, 1903. 2. Whether the judgment of James Conmee, M.P.P., and Charles M. Bowman, M.P.P., against the Algoma Central and Hudson Bay Railway Company for upwards of $400,000, and dated on or about the 12th day of October, 1903, is still a charge on the assets of this company. 3. And shewing the amount of the said judgment at the present time.

IV. 25th March, 1904.

Ordered, That there be laid before this House, a Return, shewing the names of the allied industries referred to in section 1 of Bill (No. 129), Respecting Aid to the Algoma Central and Hudson Bay Railway. 2. A copy of the mortgage referred to in subsection 1. 3. A copy of mortgage referred to in subsections 2 of said section 1. 4. A copy of the Promissory note referred to in subsection 3 of said section 1. 5. A copy of the Stock Certificates of the Stock referred to in subsections 4 and 5 of said section 1. 6. A copy of the Trust deed, or any draft thereof, referred to in section 2. 7. A copy of the Guaranty referred to in section 3. 8. Shewing what amount is referred to in subsection 3 of section 4. 9. How many Directors are provided for the Re-organized Company. 10. A copy of the Deed or any draft thereof referred to in subsection 10 of section 4. 11. A copy of the plan of reorganization referred to in subsection 11 of section 4.

RETURNS IN PURSUANCE OF ORDERS OF THE HOUSE.

The Provincial Secretary has the honor to submit Returns as ordered by the House as follows:—

To Order I. Before Mentioned.

1. The names of the various companies included in the Consolidated Lake Superior Company are set forth in schedule bound herewith.

2 and 3. The total amount of the claims of secured and unsecured creditors are set forth in the statements U.

4. Particulars showing the portion of The Algoma Central Railway already completed, the portion partly constructed, and the construction work done on the part incomplete are set forth in the statement Q.

5. The net earnings of the Algoma Central Railway are set forth in statement T.

6. The names of the vessels which it is proposed to give the Province as security are: Steamers "Minnie M.," "Ossifrage," and "King Edward"; steamships "Paliki," "Theano," "Leafield," and "Monkshaven"; barge "Agawa"; schooner "J. J. Barlum"; tug "Philadelphia."

The earnings of these vessels appear in statement T.

To Order II. Before Mentioned.

Particulars as to the total claims of secured and unsecured creditors of the Allied Companies appear in statement U.

Particulars of all executions against The Algoma Central and Hudson Bay Railway Company appear in statement Y.

Particulars of all liens against the said Railway appear in statement Z.

Particulars of all judgments against the said Railway declaring liens appear in statement Z. 1.

Particulars of all assets, subject to which it is the intention of the Government to guarantee the bonds of The Algoma Central and Hudson Bay Railway Company and the Manitoulin and North Shore Railway Company to the extent of $2,000,000, appear in statement Z 2.

To Order III. Before Mentioned.

1. Messieurs James Conmee, M.P.P., and Charles M. Bowman, M.P.P., have a claim, as contractors, against the Algoma Central and Hudson Bay Railway Company, amounting to $400,810.27, and in respect thereto and purporting to act under the powers thereto enabling them in the Mechanics' and Wage Earners' Lien Act, they filed the following liens on or about the dates, for the amounts, against the lands, and in the offices hereinafter set out.

(a) Claim of lien dated the 22nd of September, 1903, for $400,810.27, filed 3rd October, 1903, in the Registry Office for the District of Algoma; lands claimed to be charged are all the lands of the Algoma Central and Hudson Bay Railway Company.

(b) Claim of lien dated the 30th of Septemer, 1903, for $400,810.27, filed 2nd October, 1903, in the Office of Land Titles for the District of Algoma; lands claimed to be charged are all the lands of the said Railway Company, part of which said lands are registered in the said Office of Land Titles as parcels Numbers 11, 38, 74, 104, 105, 106, 119, 931,1721, 1739, 1786, 1845, and 1852 Algoma; and parcels 1 and 2, West Section, and parcels 210, 211, 212, 213, 214, 215, and 216.

(c) Claim of lien dated 30th of September, 1903, for $400,810.27, filed 2nd October, 1903, in Office of Land Titles for the District of Algoma; lands claimed to be charged are the unpatented lands of the said Railway, therein more particularly described as the right of way, road-bed, etc., of the main line of the said Railway.

This claim of $400,810.27 includes a claim of the sub-contractors, Messrs. Foley Bros. & Co'y, against the said railway amounting to upwards of $360,000.00. In addition to filing the said liens and to further safeguard the said claim, steps were taken by Messrs. Foley Bros. to stop payment over to the Railway of the balance of the Dominion Subsidy theretofore earned amounting to about $400,000. The said balance of subsidy has not been paid over, and will be held by the Dominion Government until all such claims have been paid and satisfied.

The judgment referred to is dated the 12th day of October, 1903, and declares the said James Conmee and Charles M. Bowman entitled to a lien and charge under "The Mechanics' and Wage Earners' Lien Act" upon the estate and interest of the Algoma Central and Hudson Bay Railway Company in the railways, erections, building, lands, piers, bulk heads, bridges, trestle works, wells, excavations, fences, drains, sewers, aqueducts, road-beds, ways and the appurtenances thereto and the lands occupied thereby or enjoyed therewith, upon or in respect of which the work and services were performed or the material placed or furnished to be used, by the said James Conmee and Charles M. Bowman, as mentioned in the Statement of Claim in the action for the sum of $400,810.27, together with interest from the 15th day of February, 1903, until payment, at the rate of five per centum per annum, in respect of work done and materials supplied by the said James Conmee and Charles M. Bowman in and about the construction of the road of the Algoma Central and Hudson Bay Railway Company.

2. The said judgment is still in full force and effect.

3. The amount now due under the said judgment, including the claim of Messrs. Foley Brothers, as aforesaid, is $400,810.27, together with interest from the 15th day of February, 1903.

To Order IV. Before Mentioned.

1. The names of the Consolidated industries referred to in section 1 of Bill No. 129 appear in schedule bound herewith.

2. Copy of the mortgage referred to in subsection 1 of said section 1 appears as Exhibit B.

3. Copy of the mortgage referred to in subsection 2 of said section 1 appears as Exhibit C.

4. Copy of the promissory note referred to in subsection 3 of said section 1 appears as Exhibit D.

5. Copies of the stock certificates of the stock referred to in subsections 4 and 5 of said section 1 are set forth in statement I. and J.

6. Copy of the trust deed referred to in section 2 appears as Exhibit A.

7. Copy of the guaranty referred to in section 3 is contained in Exhibit A.

8. The amount referred to in subsection 3 of section 4 is $5,600,000.00.

9. The number of Directors provided for the Reorganized Company is 9.

10. No draft of deed referred to in subsection 10 of section 4 has been prepared.

11. Copy of the plan of reorganization referred to in subsection 11 of section 4 appears as Exhibit K.

A.

AGREEMENT, DEED OF TRUST, AND GUARANTY.

This Agreement made the Twenty-fourth day of March, 1904.

Between HIS MAJESTY, THE KING, acting in respect of the Province of Ontario, and herein represented by THE HONORABLE GEORGE WILLIAM ROSS, Premier of the said Province of Ontario and Provincial Treasurer (hereinafter called "The Government,") of the FIRST PART;

THE MORTON TRUST COMPANY, a Corporation duly incorporated, (hereinafter called the "TRUST COMPANY,") of the SECOND PART;

And THE CANADIAN IMPROVEMENT COMPANY, a Corporation duly incorporated (hereinafter call the "IMPROVEMENT COMPANY,") of the THIRD PART.

WHEREAS the Algoma Central and Hudson Bay Railway Company, hereinafter called the Algoma Company, has been duly incorporated and empowered to construct a line of railway from Sault Ste. Marie, in the Province of Ontario, to the main line of the Canadian Pacific Railway, and from a point on the said proposed line of railway to Michipicoten Harbour on Lake Superior, and the Directors of the said Algoma Company, under the authority of the Shareholders, were authorized to issue bonds, debentures or other securities, and to pledge all or any of the same, and the said Directors of the Algoma Company were further authorized to secure such bonds, debentures or other securities by a Mortgage Deed creating such mortgages, charges and encumbrances upon its property, assets, rents and revenues;

AND WHEREAS the said Algoma Company has constructed and completed about Nine-one (91) miles of its said line of Railway, of which about Twenty-six (26) miles have double track or sidings, making in all about One hundred and seventeen (117) miles of single track laid, and has graded about One hundred and ten (110) miles, additional, and has acquired and owns a large amount of rolling stock and equipment, and a fleet of Vessels and Steamships for cargo and possengers upon navigable water, with which its said Railway connects;

AND WHEREAS the Directors of the said Algoma Company, under the authority of the Shareholders thereof, have issued Bonds to the amount of Six Million Seven Hundred and Fifty Thousand Dollars ($6,750,000), and have secured the same by a Mortgage Deed bearing date the First day of January, 1903, made by and between the said The Algoma Central and Hudson Bay Railway Company, of the First Part, and the Central Trust Company of New York, a Corporation duly incorporated, of the Second Part, creating the same mortgages, charges and encumbrances upon its property, assets and revenue as in the said Mortgage Deed set forth, and has issued its note or obligation for the sum of Seven Hundred and Twenty-five Thousand Dollars ($725,000), dated First January, 1903, and has secured the same by several Mortgages to the said Central Trust Company of New York upon the said Vessels and Steamships;

And Whereas the Manitoulin and North Shore Railway Company, hereinafter called the Manitoulin Company, has been duly incorporated and empowered to construct a line of Railway as set forth in the said Acts and the Acts amending and relating thereto, and the Directors of the said Manitoulin Company, under the authority of the Shareholders, were authorized to issue Bonds, Debentures or other securities, and to pledge all or any of the same, and the said Directors of the Manitoulin Company were further authorized to secure such Bonds, Debentures or other securities by a Mortgage Deed creating such Mortgages, charges and encumbrances upon its property, asset, rents and revenues;

And Whereas the said Manitoulin Company has constructed and completed about thirteen and one-half (13½) miles of the said line of railway;

And Whereas the directors of the said Manitoulin Company, under the authority of the shareholders thereof, have issued bonds to the amount of four hundred and five thousand dollars ($405,000), and have secured the same by a mortgage deed, bearing date the first day of January, 1903, made by and between the said, The Manitoulin and North Shore Railway Company, of the First Part, and the Central Trust Company, of New York, a corporation duly incorporated, of the Second Part, creating the same mortgages, charges and encumberances upon its property, assets, rents and revenues as in said mortgage deed set forth;

And Whereas the bonds aforesaid and all of the shares of the said, the Algoma Company and the Manitoulin Company are now held by Messrs. Speyer & Co., of the City of New York, in the State of New York, one of the United States of America, bankers, and proceedings have been taken by the said Speyer & Co. to realize upon, and they claim to have acquired title to all the said bonds and shares so held by them, and they have now agreed to sell and transfer the said shares and bonds (with other securities, shares and bonds) to the Improvement Company aforesaid, upon payment to them, the said Speyer & Co., of the sum of five million and fifty thousand dollars ($5,050,000), with interest and expenses added thereto;

And Whereas the said railways, so far as already constructed, run through sections of the country not accessible for the purposes of settlement and habitation before such construction, and when further completed or constructed, will open up for settlement and habitation further sections of the country as yet undeveloped and inaccessible, and in such sections of the country there are large areas of arable land well fitted for settlement, and extensive tracts of merchantable pine and other valuable timber and deposits of ores and minerals, the development of which would be of great advantage to the Province;

And Whereas extensive industries and works have been estalished at the Town of Sault Ste. Marie, with buildings, power, plant and equipment of such magnitude, capacity and diversity as to develop and utilize to the fullest extent the timber, mineral and other natural resources of the country to be served by the said Railways and for the manufacture of the products thereof, and more than Thirty Million Dollars ($30,000,000) have been expended in establishing such works and in and towards the construction of the said Railways, which have attracted, and if operated will continue to attract immigration, settlement and capital to the Province, and will furnish employment to labor;

And Whereas by an Act passed in the Sixty-third year of Her Majesty's Reign, Chapter 30, it was declared to be in the interests of the districts in which the proposed works are located, as well as of the Province at large, that the said Algoma Central Railway should be constructed and the work

of construction thereof proceeded with at once, and that it was expedient, for the purpose of securing the advantages aforesaid, that aid by way of a land grant should be given towards the construction of the same, and it was enacted that such aid, by way of a land grant, be and the same was thereupon granted, but only on performance of the conditions named, in the said Act prescribed;

And Whereas by an Act passed in the first year of His Majesty's Reign, Chapter 23, it was declared that the Manitoulin and North Shore Railway would aid materially in developing the districts through which it was to be constructed and in securing to the Province the benefits arising from the extensive development operations which were to be carrid on in the said Districts, and to enable the said Railway to be constructed, it was enacted that aid by way of a land grant should be given towards the construction of the same, but only on performance of the conditions in the said Act;

And Whereas none of the said land grants have been made to either of the said Railways, and from the nature and character of the said districts of country the construction of the said Railways hitherto has been and will continue to be difficult and costly, and the traffic upon the said Railways, so far as already constructed, has been and when completed will continue to be limited until the lands adjacent thereto become settled and the natural resources of the said districts shall become known and accessible to the people of the Province;

And Whereas it is in the interest of the Province to secure and expedite the construction and operations of the said Railways as speedily as possible, and the continued and increased development of the said districts to the fullest extent possible and with the least delay, and it is desirable to assist in providing the moneys required for the purpose aforesaid;

And Whereas the Improvement Company has agreed that if the Government will guarantee the payment of a loan of Two Million Dollars ($2,000,000) to be borrowed by means of pledging the Shares in and the Bonds of the said Railways and the Note for Seven Hundred and Twenty-five Thousand Dollars ($725,000) secured by said Mortgage of Vessels and Steamships, all of which are now held by the said Messrs. Speyer & Co., which loan shall become and be payable on the First day of May, 1906, with interest payable half yearly on the First days of May and November, in the meantime at the rate of Five (5) per cent. per annum, the said Improvement Company shall and will provide for (1) The completion of the construction and the equipment of the Algoma Central and Hudson Bay Railway Company to the Canadian Pacific Railway; (2) The operation of the said Railway for the carriage of passengers and freight; (3) The payment of the amount required by Messrs. Speyer & Company for the sale and transfer of all the Shares, Bonds and other securities acquired and held by them under or in respect of the loan made by them to the Consolidated Lake Superior Company; (4) Satisfying and procuring releases of, or receipts for all other outstanding liabilities of all the said industries and works at Sault Ste. Marie including liabilities of all the said industries and works at Sault Ste. Marie including the said Railways, or satisfactorily securing the same; (5) The organization of a Company herein referred to as the "Re-organized Company," for the purpose of acquiring all the said industries and works, including the said Railways, and the stocks, bonds and securities thereof; (6) The conveyance and transfer to the "Re-organized Company" not less than One Million Dollars ($1,000,0000) for working capital for the operation of the said industries and the Railways; (8) Indemnifying and saving harmless the Government in respect of the said guaranty; (9) The appointment or approval by the Government of three

Directors of the said "Re-organized Company" so long as the Government's liability continues in respect of the said loan; (10) The approval and ratification of the said Deed of Trust or Agreement by The Algoma Central and Hudson Bay Railway Company and The Manitoulin and North Shore Railway Company and the "Re-organized Company."

THEREFORE THIS INDENTURE witnesseth that the parties hereto have, for valuable considerations, contracted and agreed with each other as follows: —

1. The Improvement Company may borrow from one or more persons from time to time upon the security of the stocks, bonds and securities hereinafter referred to as the "pledged securities," and the guaranty of the Government as hereinafter provided, a sum not exceeding Two Million Dollars ($2,000,000), (hereinafter called the "secured loan"), which amount shall bear interest at the rate of five per cent. per annum, payable half-yearly on the First days of May and November, and the principal payable on the First day of May, 1906, the said sums of principal and interest, both being payable on presentation of the loan certificates hereinafter provided for at the office of the Trust Company, in the City of New York, in gold coin of the United States of or equal to the present standard of weight and fineness.

2. The Improvement Company may issue from time to time certificates of participation (hereinafter called "Loan Certificates") in the secured loan to the parties contributing thereto. Said certificates shall be in a form approved of by the Trust Company and shall be negotiable and may be payable either to bearer or to order, and shall contain the obligation of the Improvement Company to repay the amount represented thereby, with interest as aforesaid, on presentation of such certificates.

3. The Improvement Company shall cause to be vested in the Trust Company, as security for the secured loan, and upon the trusts hereinafter declared, all the fully paid up and non-assessable shares in the Capital Stock of The Algoma Company and The Manitoulin Company, amounting respectively to Ten Million Dollars ($10,000,00), and Two Hundred Thousand Dollars ($200,000), (other than such shares as may be retained by the Directors of the said Companies, for their qualification), and also all the mortgage bonds which have been issued by the Algoma Company and Manitoulin Company, amounting respectively to Six Million Seven Hundred and Fifty Thousand Dollars ($6,750,000), and Four Hundred and Five Thousand Dollars ($405,000), and also the note of the Algoma Company dated January 1st., 1903, for the sum of Seven Hundred and Twenty-five Thousand Dollars ($725,000), secured by mortgages of the vessels and steamships as hereinbefore mentioned. The Improvement Company shall also obtain and cause to be deposited with the Trust Company, certificates representing the shares held by the Directors of the Algoma and Manitoulin Companies, with proper transfers thereof, either in blank or as the Trust Company may require, and also the resignations of each of the said Directors for the time being in office, to take effect at the pleasure of the Boards of the respective Companies, or at the request of the Government, so long as any part of the secured loan remains unpaid, but such transfers of shares shall not, without the consent of the Improvement Company, be placed upon record with the railway companies prior to the happening of an event of default as hereinafter defined. The several securities and instruments transferred to and deposited with the Trust Company under the provisions of this clause are hereinafter referred to as the "pledged securities." The Trust Company shall be under no duty or obligation to see that said securities or the "Collateral Securities" hereinafter mentioned shall be transferred to or deposited with it.

4. The Improvement Company shall cause to be issued and deposited with the Trust Company all the first mortgage bonds, income bonds and stock in the Company hereinafter called the reorganized Company, which a cash underwriter in the said Company, under the plan of reorganization, would be entitled to receive, who paid into the said Company in respect of such underwriting the sum of Two Million ($2,000,000) Dollars, the first mortgage bonds, income bonds and stock to be held by the Trust Company as collateral security for the due payment of the said secured loan, and the due performance of the covenants and conditions of this agreement. The certificates representing the shares in the "Reorganized Company" shall be issued in the name of, or duly transferred to the Trust Company. The plan of reorganization referred to in this clause is the plan of reorganization adopted by the Committee of the shareholders of the Consolidated Lake Superior Company, and bearing date the 20th day of October, A. D. 1903, and a copy of which said plan has been duly deposited in the office of the Fidelity Trust Company, in the City of Philadelphia, in the State of Pennsylvania, and a certified copy thereof deposited with the Provincial Treasurer of Ontario. The said first mortgage bonds, income bonds and stock to be issued and deposited under the provisions of this clause are hereinafter referred to as the "collateral securities."

5.—Until an event of default shall happen, the Improvement Company shall be entitled to receive from the Trust Company from time to time a proxy in favor of such person or persons as the Improvement Company may designate, authorizing such proxy to represent the Shares vested in the Trust Company at all meetings of the Algoma and Manitoulin Companies and of the reorganized Company.

(2) Until an event of default shall happen, the Trust Company shall pay over to the Improvement Company the interest received by the Trust Company on any bonds that may be at any time pledged or deposited with the Trust Company under the terms of the agreement, or any of the dividends from time to time declared and received by the Trust Company in respect of the stock of any Company at the time pledged or deposited with the Trust Company hereunder.

(3) The Trust Company may at any time do whatever may be necessary for the purpose of preserving the Corporate existence of any Corporation, whose stock shall be pledged or deposited with the Trust Company hereunder.

(4) On the happening of any event of default, then from and after such default, and so long as such default shall continue, the Trust Company shall exercise in its absolute discretion, with the consent of the Government, for the sole and exclusive benefit of the Government and the holders of the loan certificates all the rights of owner of the bonds and of the stock which may be pledged or deposited with the Trust Company hereunder, and the Trust Company shall collect the interest on the said bonds and the dividends on the said stock, and shall apply the same as directed by the Government or in paragraph 15 hereof provided:

6. After the delivery of this indenture the Trust Company shall authenticate and deliver the Loan Certificates in the manner hereinafter provided as soon as the Improvement Company shall deliver, or cause to be delivered to the Trust Company, the Government guaranty and the following securities and instruments, viz.:—

(1) Certificates representing Ten Million Dollars ($10,000,000) par value of the Capital Stock of the Algoma Central and Hudson Bay Railway Company, expressed on their face to be full paid and non-assessable;

(2) Certificates representing Two Hundred Thousand Dollars ($200,000) par value of the Capital Stock of the Manitoulin and North Shore Railway Company, expressed on their face to be full paid and non-assessable;

(3) Six Million Seven Hundred and Fifty Thousand Dollars ($6,750,000) par value of the Bonds of the Algoma Central and Hudson Bay Railway Company, purporting to be secured by a Mortgage Deed bearing date January First, 1903, to the Central Trust Company of New York;

(4) Four Hundred and Five Thousand Dollars ($405,000) par value of the Bonds of the Manitoulin and North Shore Railway Company, purporting to be secured by a Mortgage Deed bearing date January First, 1903, to the Central Trust Company of New York;

(5) A certain note for Seven hundred and twenty-five thousand dollars ($725,000) of the Algoma Central and Hudson Bay Railway Company, dated January 1st, 1903, endorsed as the Trust Company may direct;

(6) The resignations of the persons whom the Improvement Company shall certify to the Trust Company to be the Directors of the Algoma Central and Hudson Railway Company and of the Manitoulin and North Shore Railway for the time being in office, expressed to take effect at the pleasure of the boards of the respective companies, or at the request of the Government, so long as any part of the secured loan remains unpaid;

The certificate of stock to be delivered as aforesaid shall be in the name of the Trust Company or in such name as the Trust Company may direct, except the shares necessary to qualify directors, which shall be accompanied with proper transfers thereof either in blank or as the Trust Company may require;

The Trust Company shall thereupon all at once, or from time to time, on the written order of the Treasurer of the Improvement Company, authenticate each of said loan certificates by executing thereon the following Trustee's Certificate:

"Trustee's Certificate.

This is one of the loan certificates mentioned in the indenture referred to within.

Morton Trust Company,
Trustee,
By
Trust Officer."

Such loan certificates when so certified shall be delivered by the Trust Company on the written order of the Treasurer of the Improvement Company, and such order shall be full and complete protection to the Trustee for the certification and delivery of any such loan certificates in conformity therewith. The Trust Company shall not be in any wise responsible for the issue or negotiation of said loan certificates or the application of their proceeds;

Only such Loan Certificates as shall bear thereon the aforesaid Trustee's Certificate duly executed by the Trust Company shall be secured by this Indenture or shall be entitled to any lien or benefit hereunder;

7. The Trust Company may for its own benefit lend to the Improvement Company the whole or any part of the Secure Loan, or may acquire from time to time any Loan Certificate or Certificates of participation therein:—

8. The Improvement Company further covenants with the Government as follows:—

(1) That all the work shall be done and all the materials supplied necessary for the completion of that part of the line of the Algoma Company which has been graded but not completed, extending about One hundred and ten (110) miles from the present terminus of the completed portion of said Railway, and that the said Railway shall be continued and construced from such terminus of the now graded portion of the Railway to a point on the line of the Canadian Pacific Railway so that the said Railway may be connected with the said Canadian Pacific Railway, and such work shall be commenced by the Algoma Company so soon as, considering the climatic conditions, the same can be done advantageously and shall be prosecuted continuously and expeditiously and to the satisfaction of the Government, until completed, and all materials shall be supplied and all such work shall be done in conformity with the requirements of the Railway Act and without any avoidable delay;

(2)The Algoma Company shall be equipped and operated so far as the same may be from time to time required for the proper carriage of passengers or freight or as may be required by the Government.

(3) To acquire from Speyer & Co. the shares, bonds and securities acquired and now held by them under or in respect of the loan made by them to the Consolidated Lake Superior Company;

(4) To forthwith satisfy and procure releases of or receipts for all the outstanding liabilities of the said industries and works and of the several Companies heretofore formed for the purpose of operating the same, or otherwise arrange for satisfactorily securing the same;

(5) A Company (herein called the Reorganized Company), shall be forthwith formed for the purpose of acquiring all of the said industries and works, including the said Railways, and the Stocks, Bonds and securities of the several Companies formed for the purpose of operating the said industries and Railways;

Without the consent of the Government, the Capital Stock of the said Company shall not exceed Forty Million Dollars ($40,000,000), the First Mortgage Bonds of the said Company shall not exceed Ten Million Dollars ($10,000,000); and the income bonds of the said Company shall not exceed Three Million Dollars.

(6) To convey and transfer to the said Reorganized Company so soon as formed all of the shares, bonds and securities and properties acquired and now held by Speyer & Co. under or in respect of the loan aforesaid, subject only to the pledge of the "pledged securities" herein contained, and save as to the said pledged securities; the first mortgage bonds of the said Reorganized Company, so to be issued, shall be a first charge upon all the said shares, bonds, securities and properties so transferred.

(7) To forthwith provide the reorganized company with not less than One Million Dollars ($1,000,000) in cash for working capital for the operation of the said industries and works and the said Algoma and Manitoulin Railways, in addition to and exclusive of the raw material and partially worked-up material on hand.

(8) To cause sufficient stock in the reorganized company to be so voted that there shall be elected upon the Board of Directors of the said reorganized company during the time the Government remains liable for the Secured Loan or any part thereof, three persons approved of by the Government;

(9) That the Reorganized-Company, the Algoma Company and the Manitoulin Company shall approve of, accept and agree to carry out the terms of this Agreement in so far as the same affect the said Companies respectively, and all such documents as may be required by the Government for the said purposes shall be executed by the said Companies respectively;

(10) To pay upon demand all moneys payable by the Improvement Company under this Agreement.

(11) To indemnify and keep indemnified the Government of and from the payment of the Secured Loan and interest thereon and every part thereof, and of, from and against all actions, suits, costs, damages and expenses which the Government may incur, sustain or be put to for or by reason or on account of its guaranty of the said Secured Loan and in respect of all moneys expended by the Government under any of the provisions of this Agreement:

(12) That upon payment of the claim of Speyer & Company, all the shares, bonds and securities and properties held by Speyer & Company under or in respect of the loan to the Consolidated Lake Superior Company other than the pledged securities, shall be transferred to the Trust Company, to be held by the Trust Company and handed by the Trust Company, without further responsibility in respect thereto, to or as directed by the Improvement Company upon either (1) The request of the Government or (2) The delivery to the Trust Company of the "Collateral Securities" aforesaid. Pending and until such delivery, the Trust Company may deal with such securities in every respect as requested by the Government and such request shall be full protection to the Trust Company.

8 (a) So long as any part of the Secured loan remains unpaid, the Improvement Company further covenants with the Trust Company and the Government that the Algoma Company and the Manitoulin Company shall pay and discharge all working expenditures and other sums which under *The Railway Act* would have priority over the Mortgage Bonds of said Railway Companies, and that neither the Algoma Company nor the Manitoulin Compay shall, without the consent of the Government, permit or suffer the making or creation of any Mortgage or other lien upon any of the property or assets of said Companies or either of them, or issue any Bonds which would rank rateably with those pledged with the Trust Company under the provisions hereof; nor shall said Companies or either of them suffer or permit any lien to arise or be created upon any of its property or assets, nor shall any further shares of stock in either of the said Companies be issued, nor shall the said Companies or either of them dispose of any property or assets or incur any indebtedness or liability out of the ordinary course of business, or incur any liability by endorsement or by guaranty; nor shall either of the said Companies pay any dividend upon its Capital Stock:

9. In case the Government is not satisfied with the progress being made in the construction, completion or equipment of the Algoma Company, or the nature and character of the work being done or material supplied, as required by the provisions of section (1) of paragraph 8 here of, or in case the Government is not satisfied with the manner in which the Algoma Company is from time to time equipped and operated, as required by the provisions of section (2) of paragraph 8 hereof, the Government may cause notice to be served upon the Improvement and the Algoma Companies, setting forth the character of the work and the nature of the material or equipment which the Government requires to be done and supplied, and the rate of progress which the Government requires to be made in the construction, completion and equipment of the Algoma Company, the manner in which the Government

requires the said Algoma Company to be equipped and operated, and by the said notice, and in case the terms of the said notice are not complied with ment Company and the Algoma Company shall comply with the terms of the said notice, and in case the terms of the said notice are not completed with within the time mentioned in the said notice, the Improvement Company shall be in default in the performance of its obligations contained in this Agreement. Such notice on the part of the Government may be sent through the mails by registered letters addressed to the Algoma Company at Sault Ste. Marie, Ontario, and to the Improvement Company at New York, N. Y., and the Statutory Declaration of any person of the fact of such mailing shall for all the purposes of this Agreement be conclusive evidence that such notice was mailed.

10. The Improvement Company shall furnish to the Government from time to time as required, evidence satisfactory to the Government that the Improvement Company has duly performed and caried out the covenants, stipulations and agreements on the part of the said Improvement Company contained in this Agreement according to the tenor thereof, and failure on the part of the Improvement Company to furnish such evidence, after request made therefor on behalf of the Government for a period of thirty days, shall be a default on the part of the Improvement Company in the performance of its obligations contained in this Agreement; such request may be sent or conveyed, by or on behalf of the Government, through the mails by registered letters addressed to the Improvement Company at New York, N. Y., and to the Algoma Company at Sault Ste. Marie, Ontario, and the Statutory Declaration of any person of the fact of such mailing shall, for all the purposes of this Agreement, be conclusive evidence that such notice was mailed.

11. If any of the following events, herein called the "events of default" shall happen, that is to say:—

(a) If default shall be made in the payment of the interest or of the principal of the Secured Loan or any part thereof:

(b) If default shall be made in the performance of any of the obligations of the Improvement Company contained herein:

(c) If a receiver shall be appointed of the Algoma Company or of the Manitoulin Company or of the property of either of the said Companies:

(d) If a Receiver or Liquidator shall be appointed of the Improvement Company or of the reorganized company or of the property of either of said Companies:

(e) If a Judgment shall be entered against the Algoma Company of the Manitoulin Company or the Improvement Company or the Reorganized Company, and any such Judgment shall for thirty days remain unsatisfied or unsecured on appeal then at the option of the Government, the Secured Loan shall become forthwith due and payable, anything herein contained to the contrary notwithstanding. Notice of such election on the part of the Government may be sent by or on behalf of the Trust Company or the Government through the mails by registered letters addressed to the Algoma and Manitoulin Companies at Sault Ste. Marie, Ontario, and to the Improvement Company at New York, N. Y., and the Statutory Declaration of any person of the fact of such mailing shall for all the purposes of this agreement be conclusive evidence that such notice was mailed:

This provision is, however, subject to the condition that if at any time after the principal of the said Secured Loan shall have been so declared due and pay, all arrears of interest, (if any) upon such loan, and the charges and

expenses of the Trust Company of the Government, shall be paid by the Improvement Company; then in every such case the Government may by written notice to the said Companies, given in the manner aforesaid, waive such default and its consequences, and may declare a recision of such declaration of the maturity of the principal, but no such waiver shall extend to or affect any subsequent default or impair any right consequent thereon, and the Statutory Declaration of any person of the fact of the mailing of such notice as aforesaid shall, for all the purposes of this Agreement, be conclusive evidence that such notices were mailed:

12. Upon the happening of any event or default, The Trust Company shall upon the request of the Government, be entitled to have recorded by the Algoma and Manitoulin Companies, or either of them, all or any of the transfers of the Shares of Stock standing upon the books of the Railway Companies in the name of the Directors thereof: and the Trust Company shall be entitled to have the resignations of the Directors of the said Companies or any of them from time to time accepted by the Boards of the said Railway Companies and each or either of them, and new Directors, approved by the Trust Company and the Government, elected in the place of the Directors whose resignations shall be so accepted:

The Directors so elected shall not in any sense, be considered as the agents of the Trust Company, nor shall it, in any wise, be responsible for the acts of any Directors elected as aforesaid with the approval of the Government, nor shall it be personally liable for any debts incurred by said Directors as Directors, or in the name of their respective Companies:

After the appointment of such new Directors, any money expended by them in connection with the operation of the said Railways, or either of them, shall be deemed to be advances to and a debt repayable by the Improvement Company to the said Railway Companies respectively, and shall be payable by the Improvement Company to the said Railway Companies respectively, and shall be payable by the Improvement Company upon demand, with interest thereon at the rate of five per cent. per annum:

13. (1) On the happening of any event of default, the Trust Company shall be intitled, with the consent of the Government, and shall upon the request of the Government require the Central Trust Company, of New York, who are the Trustees of the holders of the Bonds of the Algoma and Manitoulin Companies and the holders of the mortgages upon the steamships and other vessels of the Algoma Company, to exercise all or any of the powers and rights given by virtue of the mortgages and trust deeds securing the payments of the bonds and notes forming part of the pledged securities;

(2) If at any time after any proceedings have been taken by the Central Trust Company, of New York, under or in respect of any of the said mortgage securities, and the Government deems it expedient that the said proceedings should be stayed or withdrawn, the Trust Company shall request the Central Trust Company, of New York, to stay or withdraw such proceedings, but no such stay or withdrawal shall be deemed a waiver of the rights of the Governmentt in the premises, nor shall the same extend to or affect any subsequent default or impair any right consequent thereon.

14. (1) In the event of the non-payment of the said secured loan at maturity, or after the expiration of fifteen days after the mailing of the notice of the election by the Trust Company or Government to declare the said secured loan due, or in the event of the happening of any other event of default, the Trust Company may in its discretion, with the consent of the Government, without notice of the amount claimed to be due, without demand of payment, without advertisement and without notice of intention to

sell, or of the time or place of sale (notice of each and every one of which is hereby expressly waived), sell the pledged and collateral securities, or any of them, or any part thereof at the Stock Exchange in the City of Toronto, or elsewhere, as the Government may elect, or at any public or private sale; and at any such sale the Trust Company, or the Government or any holder of any of the said loan certificates may bid for or purchase all or any part of the securities sold, discharged from any right of redemption on the part of the Improvement Company or its assigns and all other parties, if any, interested therein.

(2) The Trust Company, before selling the said pledged or collateral securities under the power of sale hereby given, may, but unless requested so to do by the Government shall be under no obligation so to do, give to the Improvement Company and to the Algoma and Manitoulin Companies fifteen days previous notice of its intention to effect such sale; such notice shall be sufficiently given, if in any form of writing, signed by or on behalf of the Trust Company, and sent through the mails by registered letter, addressed to the Improvement Company, at New York, N. Y., and to the Algoma and Manitoulin Companies, at Sault Ste. Marie, Ontario, and the statutory declaration of any person of the fact of such mailing, shall for all the purposes of this agreement, be conclusive evidence that such notice was mailed, but the giving of such notice shall not in any way limit or impair the right or power of the Trust Company to give a good title upon any such sale without such notice.

(3) Notice of any such sale if intended to be made by auction, shall state the place where and time when the sale shall be made, and shall contain a brief general description of the property to be sold, and shall be published once in each week for three successive weeks prior to such sale in a newspaper published in Toronto, Ontario, and in a newspaper published in New York, N. Y.; the Trust Company may adjourn any such sale, or cause the same to be adjourned from time to time by announcement at the time and place appointed for such sale or sales, or for such adjourned sale or sales, and without further notice or publication such sale may be made at the time and place to which the same shall be adjourned.

(4) Upon the completion of any such sale or sales the Trust Company shall execute and deliver to the accepted purchased or purchasers a good and sufficient deed, conveyance, assignment or transfer of the property sold. The Trust Company and its successor or successors are hereby appointed the true and lawful attorney or attorneys irrevocably of the Improvement Company in its name and stead to make all necessary assignments, deeds of conveyance, sale and transfer of such property, and for that purpose may execute all necessary acts of conveyance, assignment or transfer, and may substitute one or more persons or corporations with like power, the Improvement Company hereby ratifying and confirming all that its said attorney or attorneys, or such substitute or substitutes may lawfully do by virtue hereof, nevertheless the Improvement Company shall, if so requested by the trustees, ratify and confirm such sale by executing and delivering to the trustee or to such purchaser or purchasers all proper deeds, conveyances, assignments, transfers and release, as may be designated in such request.

(5) Any such sale or sales made under or by vitue of this agreement, either under the power of sale hereby granted and confirmed, or under and by virtue of the judicial proceedings, shall vest all right, title, interest, estate, claim and demand, whatsoever, either at law or in equity of the Improvement Company of, in and to the property sold, and shall be a perpetual bar, both at law and in equity, against the Improvement Company, its successors

and assigns, and against any and all persons claiming, or to claim the property sold or any part thereof from, through or under the railway company, its successors or assigns.

(6) The Trust Company shall exercise the power of sale hereby given according to the tenor thereof, whenever requested so to do by the Government, or take appropriate proceedings at law or in equity for the foreclosure thereof.

14a. The Government may, on the happening of any of the events of default as aforesaid, then or thereafter sell and dispose of all or any of the lands set apart by the Government as aid by way of land grants to the said Algoma Central and Manitoulin Railways, as if the same had not been so set part or granted or intended to be granted to the said railways, or any of them, and shall not be bound to credit the proceeds of any sales of any of such lands to the Improvement Company or to either of the said railways or to any person acquiring any rights under this agreement or otherwise.

15. The pledged and collateral securities may be sold in one parcel or in such parcels and in such order as the Government may request, and in default of such request as the Trust Company may determine, and the Improvement Company waives any right to have such security marshalled upon any such sale. No purchaser shall be under any obligation to see to the application of the purchased price. A certificate from Trust Company of the happening of any one or more of the events of default, together with the production of this agreement, shall be sufficient evidence of such default and no purchasers shall be bound to inquire into the correctness of any such certificate or whether any default has happened or whether any sum remains secured by this agreement. Any purchaser shall be entitled to turn in or apply towards the payment of the purchase price any loan certificate to the extent of the value of said certificate for principal and interest upon a distribution among the holders of such certificates of the net proceeds of such sale, after making all proper deductions allowable under the terms hereof, and such certificates shall be deemed to be paid to the extent of the amount so applied. The proceeds of such sale, after deducting therefrom all the expenses thereof, including counsel fees and the reasonable remuneration of the Trust Company, and after reimbursing the Trust Company for all sums by it disbursed on account of the pledged or collateral securities or in respect of the property or assets of the Algoma and Manitoulin Companies as aforesaid, and all interest thereon, shall be applied in or towards the payment of the amount due upon the said secured loan, and be distributed rateably among the holders of the loan certificates aforesaid. If the amount so to be distributed shall be insufficient to pay the amounts due to the holders of the said loan certificates, the Improvement Company shall forthwith pay the deficiency to the several holders of such certificates. If there shall be a surplus, such surplus shall be applied first in payment of all moneys due the Government under this agreement and the balance shall be paid to the Improvement Company or its assigns, or as a court of competent jurisdiction shall direct.

16. Except as herein expressly provided to the contrary, no remedy herein conferred upon or reserved to the Trust Company or the Government or the holders of the said loan certificates is intended to be exclusive of any other remedy, and every remedy herein provided to be exclusive of any other remedy, and every remedy herein provided shall be cumulative and shall be in addition to every other remedy given hereunder or now or hereafter existing at law or in equity or by Statute, and every power or remedy given under this Agreement to the Trust Company or the Government or the holders of the loan certificates may be exercised from time to time and as often as may be deemed expedient.

It is understood that the Trust Company may, elect either to avail itself of one or more of the remedies provided herein, or to proceed by suits at law, or in equity, as it or its counsel may in its or their discretion deem advisable.

17. In case the Trust Company or the Government shall have proceeded to enforce any right under this Agreement by foreclosure, sale, entry or otherwise, and such proceedings shall have been discontinued or abandoned because of waiver or for any other reason, or shall have been determined adversely to the Trust Company or the Government, or the holders of the said loan certificates, then and in every such case the parties hereto to this Agreement shall severally and respectively be restored to their former position and rights hereunder in respect of the properties and assets covered by this Agreement, and all rights, remedies and powers of the Trust Company and the Government shall continue as though no such proceedings had taken place.

18. No delay or omission of the Trust Company or the Government or of any holder of Loan Certificates in exercising any right or power acquired upon any default shall impair any such right or power or shall be construed to be a waiver of any such default or acquiescence therein, and every right and power given by this Agreement to the Trust Company, the Government, or the holders of Loan Certificates may be exercised from time to time and as often as may be deemed expedient by the Trust Company, the Government, or the holders of the said Loan Certificates:

19. (1) The Improvement Company shall and will from time to time and at all times hereafter upon the reasonable request of the Government or the Trust Company and its successors in the trust appointed according to the provisions hereof, make, execute, acknowledge and deliver all such further acts, deeds, conveyances and assurances in law, and procure all such legislation as may be deemed necessary or desirable for the better and more effectual conveying, assuring and confirming unto the Trust Company and its successors in the trust by this Agreement created, for the further security and satisfaction of the said Secured Loan and of the Government guarantee thereof, and for the due performance of the terms and conditions of this Agreement, upon the trusts and for the uses and purposes herein expressed or considered, all the Stocks, Bonds, securities and properties hereby pledged or intended so to be, as by the Government or the Trust Company or any successor in the Trust under the advice of Counsel shall be reasonably advised or required:

(2) The Improvement Company shall and will from time to time and at all times hereafter, upon the request of the Government, cause to be executed and delivered to the said railway companies respectively, all such deeds, transfers, conveyances and assurances in law as may be necessary, or as by the Government, under the advice of counsel, shall be reasonably advised or required to effectually vest the titles to the right of way, terminals and other properties occupied, used or enjoyed by the said railway companies, or either of them, in the said railway companies respectively:

20. The Government covenants with the Trust Company for the benefit of the holders of the said loan certificates and guarantees that the said secured loan, not exceeding in all two million dollars, ($2,000,000), together with interest thereon as aforesaid, will be paid as and when the same shall respectively become payable, and the delivery of this agreement by the Government to the Trust Company shall be deemed to be delivery of the Government Guaranty under the provisions of this agreement.

21. Should the Government under its guarantee of the said secured loan pay at or after maturity thereof the amount due on any of the interest coupons of the said loan certificates, the Government shall be entitled to a lien upon the pledged securities next after the claims of the holders of the loan certificates under this agreement in respect of all sums so paid, together with interest thereon at the rate of four per cent. per annum from the date of payment.

22. Should the Government under its guarantee of the said secured loan pay at or after maturity the principal of the said loan certificates or any of them, the Government shall with respect to the loan certificates so paid, be deemed holders thereof within the meaning of this agreement, and shall be entitled to all the rights and remedies of the holders of the said loan certificates in respect thereof through or by means of the Trust Company or otherwise, and for the purposes of enforcing after the maturity of the loan certificates hereby secured, the lien of the Government as in the last preceding clause hereof provided, for any sums from time to time advanced and paid by the Government under the said guarantee for interest upon the said loan certificates, the Government shall be deemed to be holders of the unpaid interest coupons on such loan certificates to the amount of such lien, and shall be entitled on the maturity of the said loan certificates to all the rights and remedies of such holders through or by means of the Trust Company or otherwise.

23. For all other sums which the Government may pay or expend under the terms of this Agreement, or for which the Improvement Company may be liable to the Government under the terms hereof, the Government shall be entitled to a lien upon the pledged securities next after the liens of the holders of the Loan Certificates under this Agreement;

24. Upon payment or other satisfaction of the Secured Loan and upon the Loan Certificates being deposited with the Trust Company, cancelled or for cancellation, the Trust Company shall issue to the Government under its Corporate Seal a Certificate that such Loan Certificates have been so paid, satisfied or cancelled, and upon payment of all other moneys payable to the Trust Company or to the Government, or in respect of which the Government may be liable under any of the provisions of this Agreement, the Trust Company shall transfer and convey to the Improvement Company or on its order, all the Pledged Securities and Collateral Securities then remaining with the Trust Company. The Trust Company shall be under no duty to make said transfer and conveyance unless the Government shall consent thereto;

25. No holder of any Loan Certificates or Coupons shall have the right to institute any suit, action or proceeding at law or in equity upon or in respect of this Agreement, or of the Government guarantee herein contained or for the execution of any trust or power hereof, or for the appointment of a receiver or for any other remedy under or upon this indenture, unless such holder shall previously have given to the Trust Company and the Government written notice of any existing default and of the continuance thereof as hereinafter provided; nor unless also the holders of one-quarter in amount of the said loan certificates then outstanding shall have made written request upon the Trust Company and shall have afforded to the Trust Company reasonable opportunity to proceed itself to exercise the powers hereinbefore granted, or to institute such action, suit or proceeding in its own name after such right of action shall have accrued to the Trust Company; nor unless also such holder shall have offered to the Trust Company adequate security and indemnity against the costs, expenses and liabilities to be incurred in or by

reason of such action, suit or proceeding, and such notification, request and offer of indemnity are hereby declared in every such case at the option of the Trust Company to be a condition precedent to the execution of the powers and trusts of this Indenture and to any action or cause of action for foreclosure or sale or for the appointment of a Receiver or for any other remedy hereunder, it being intended that no one or more holders of Loan Certificates or Coupons shall have any right in any manner whatever to affect, disturb or prejudice the lien given by this Agreement by his or their action, or to enforce any right hereunder, except in manner herein provided, and that all proceedings hereunder shall be instituted, had and maintained in the manner provided and for the equal benefit of all holders of such outstanding loan certificates and coupons, but the foregoing provisions of this section are intended only for the protection of the Trust Company and shall not be construed to affect any discretion or power by any provisions of this Agreement given to the Trust Company to determine whether or not it shall take action in respect of any default without such notice or request from the holders of the loan certificates or to affect any other discretion or power given to the Trust Company:

26. Any request or other instrument required by this Agreement to be signed and executed by the holders of loan certificates, may be in any number of concurrent instruments of similar tenor and may be executed by such holders of loan certificates in person or by agent or attorney appointed by any instrument in writing. Proof of the execution of any such request or other instrument, or of a writing appointing any such agent or attorney or if the holder by any person of Loan Certificates transferable by delivery, shall be sufficient for any purpose of this Agreement, and shall be conclusive in favor of the Trust Company with regard to any action taken by the Trust Company under such request or other instrument if made in the following manner, namely:—

(a) The fact and date of the execution by any person of any such request, or of any other instrument in writing, may be proved by the certificate of any notary public or other officer authorized to take, either within or without the State of New York, acknowledgments of Deeds to be recorded in such State, certifying that the person signing such request or other instrument acknowledged to him the execution thereof or by an affidavit of a witness to such execution.

(b) The amount of the loan certificate transferable by delivery held by any person executing any such request or other instrument as a holder of loan certificates and of issue numbers of the said loan certificates held by such person and the date of his holding, may be proved by a certificate issued by any trust company, bank or other depository wheresoever situate, whose certificate shall be deemed by the Trust Company to be satisfactory, showing that at the date therein mentioned such person had on deposit with such depositor, or exhibited to it the loan certificates numbered and described in such certificate, and such holding, for the purposes of action by the Trust Company, on the faith thereof shall be deemed to continue for two calendar months ensuing the date of such certificate.

27. In the event of the Improvement Company making default in the payment of the said loan certificates or any of them, or of the interest coupons thereon, or any of them, at the dates and on the times and in the manner provided in this agreement, the trust company may, with the consent of the Government, upon being requested so to do by the holders of loan certificates to the amount of one-quarter of the said secured loan in the manner herein provided, exercise all the rights and powers given to the trust company under

the provisions of this agreement, and in case the Government fails within thirty days after any such default on the part of the Improvement Company, to pay all such sums for interest or principal of the said secured loan, in respect of which the Improvement Company is so in default, the trust company may, at its election, without the consent of the Government, upon a request by the holders of loan certificates to the amount of one-quarter of the said secured loan, exercise all the powers given to the Trust Company under this agreement but which, save for this provision, could only be exercised by the Trust Company with the consent of the Government.

28. Any request, consent certificate or other instrument required or authorized by this agreement to be given or executed by or on behalf of the Government, unless otherwise expressly provided in this agreement, may be by any memorandum in writing signed by the Provincial Treasurer of the Province of Ontario for the time being, under the Seal of the Provincial Treasurer, who for all purposes of this agreement shall be deemed to be the Government, and any such request, consent, certificate or other instrument executed shall be conclusive in favor of the Trust Company with regard to any action taken by the Trust Company under such request, consent or other instrument;

29. No declaration made under the terms of this agreement, declaring the whole amount of the said secured loan due, shall entitle the Trust Company or the holders of the said loan certificates or any of them to call upon the Government to pay the amount of the said secured loan before the first day of May, 1906, the date when the same becomes due and payable under the terms of this agreement, and the Government shall not be called upon to pay the amount of the said secured loan before the said date, anything herein contained to the contrary notwithstanding.

30. If any moneys shall from time to time be required by the Trust Company for the purpose of carrying out or enforcing the trusts hereof, with the consent of the Government in writing, the Trust Company may (although it shall be under no duty so to do), upon certifying the amount of its requirements by any instrument under its corporate seal and signed by the president or one of the vice-presidents, and countersigned by the secretary thereof, (which certificate shall for all purposes be conclusive on all parties hereto and upon the holders of the said loan certificates,) borrow money to the extent of the amount so certified, and may, as security for the payment of such moneys, issue to the persons or corporations from whom said amounts shall be borrowed, certificates of such borrowing in a form to be settled by counsel and approved of by the Government, and the amount so borrowed shall bear interest at the rate specified in the said certificates, and such amounts, together with such interest and all sums payable pursuant to the terms of such certificates, shall form a first charge upon the pledged securities. The Trust Company may itself (although it shall be under no duty so to do) make any advance upon or acquire any of the said Trust Company certificates of borrowing for its own benefit.

31. Upon the terms and conditions stated in this and the subsequent articles hereof, and not otherwise, the Morton Trust Company hereby accepts the trust of this instrument, and the Government and the Improvement Company and all present and future holders of the Loan Certificates secured hereby, expressly assent and agree to and acknowledge themselves bound by said terms and conditions.

The Trust Company shall incur no liability to anybody in acting upon any notice, request, consent, certificate of stock or other certificate, note, bond, document or paper believed by it to be genuine and to have been signed by the proper person.

The Trust Company, save for its wilful default, or for its gross negligence after personal notice and distinct specification in writing from some person interested in the trust, shall not be personally liable to anybody. also to make reimbursement to the Trust Company for all counsel fees, com-

The Trust Company shall not be under any duty in respect to the recording, registering or filing of this instrument or any instrument of further assurance or the giving of notice or the lien hereof, or for the affixing or cancellation of any revenue stamps or the estimation or payment of any taxes, or the complying with the laws of Ontario with respect to such subjects or with respect to any other subject; and the Trust Company may select and employ in and about the execution of any of the duties incumbent upon it hereunder, suitable agents and attorneys, and for their acts and neglects, if selected with reasonable care, the Trust Company shall be in no wise responsible;

The recitals and statements herein and in said loan certificates contained shall be taken as statements by the Improvement Company and shall not be considered as made by or as imposing any obligation or liability upon the Trust Company, nor shall the Trust Company be held responsible for the legality or validity of said loan certificates or of the guarantee of the Government under any provisions of the laws of Ontario or otherwise;

Any money received by the Trust Company under any provision of this Indenture may be treated by it, until it is required to pay out the same conformably herewith, as a general deposit without any liability for interest save such as, during that time, it allows to its general depositors;

The Improvement Company agrees, from time to time, on demand to pay to the Trust Company reasonable compensation for its services hereunder, also to make reimbursement to the Trust Company for all counsel fees, compensation of attorneys and agents, and other expenditures made by the Trust Company hereunder, with interest thereon; also to indemnify and save the Trust Company harmless against any and all liabilities of any kind which the Trust Company may incur in the exercise and performance of its powers and duties hereunder, including any penalty or liability suffered by the Trust Company under this instrument, or because of any action taken by it thereunder for non-compliance with the laws of Ontario concerning foreign corporations or otherwise; and for such indemnification, reimbursement and payment of Trust Company's compensation a first lien is hereby imposed in favor of the Trust Company upon all the property and funds hereby conveyed in trust::

It shall be no part of the duty of the Trust Company to see to the insurance of any part of the properties covered by the securities deposited with the Trust Company, or itself to effect such insurance.

The Trust Company may become the owner of the Loan Certificates secured hereby with the same rights which it would have if it were not Trustee.

The Trust Company may, in its discretion, advise with legal counsel to be selected and employed by it at the expense of the Improvement Company, and anything done or suffered in good faith by the Trust Company, in accordance with the opinion of Counsel, shall be conclusive in favor of the Trust Company on the parties hereto and on all holders of Loan Certificates secured hereby.

The trust estate, property and funds shall be primarily liable to third persons for all debts contracted by the Trust Company and for all damages to persons or property injured and for salaries and for non-performance of contract, and for all other torts, obligations and liabilities arising during any period wherein the Trust Company shall manage the trust property or any of it or otherwise, and the Trust Company shall not be personally liable in respect of any such matters.

In executing this indenture the Trust Company makes no convenant or representation as to the title or interest of the Improvement Company in or to the property therein, or as to the validity or security of the stock, bonds or note pledged hereunder, and it shall be no part of the duty of the Trust Company to see that any of the property intended to be conveyed in trust hereunder is properly and legally subjected to the lien hereof:

It is expressly understood that the Trust Company shall be under no duty or liability in respect to any tax which may be assessed against it or against the owners of the loan certificates hereby secured in respect to the property hereby conveyed, nor shall the Trust Company be under any duty to pay or see to the payment of such Tax, or take any notice of the assessment therefor or give any notice thereof to the holders of the loan certificates secured hereby or any other person, and for any expense or liability which the Trust Company may incur by reason of or growing out of any such tax and the Trust Company shall have a lien on the property hereby secured prior to the lien of the bonds hereby secured;

The Trust Company may resign and be discharged of the trusts created hereby by giving at least two months' notice thereof to the Improvement Company and to the Government;

Whenever in this Deed of Trust the existence of any situation, matter, conclusion or fact of any character or the sufficiency or validity of any instrument, paper or proceeding, or of any proof or evidence of any fact of any character shall be prescribed as a condition of or in any manner with respect to any action or proceeding on the part of the Trust Company, or shall be deemed necessary to be ascertained by the Trust Company as a basis of opinion by the Trust Company, a certified copy of a Resolution of the Improvement Company, together with a Certificate of the President, Treasurer or Secretary of the Improvement Company verified under oath, shall in the discretion of the Trust Company be sufficient evidence of any such fact, situation, matter or conclusion, and shall be complete protection to the Trust Company for any act or proceeding upon the faith thereof, done or suffered by it with the consent of the Government;

A certificate of the Government of the happening of any one or more of the events of default, other than default in payment of the interest or principal upon the said loan certificates, shall be conclusive in favor of the Trust Company as to the default or defaults set forth in such certificate having been made, with regard to any action taken by the Trust Company under this agreement in respect of such default.

32. Unless and until the Trust Company shall have received written notice to the contrary from the holders of not less than twenty-five per cent. in amount of the loan certificates outstanding, or from the Government, the Trust Company may for all purposes of this indenture assume that no default has been made in the payment of any loan certificates, or of the interest thereon, or in the observance or performance of any of the covenants contained in this Agreement, and that none of the events hereinbefore nominated "events of default" have happened;

The Trust Company shall not be under any obligation to take any action towards the execution or enforcement of the trusts hereby created which in its opinion will be likely to involve it in expense or liability unless one or more of the holders of loan certificates or the Government shall, as often as required by the Trust Company, furnish it reasonable security, or indemnity, against such expense or liability; nor shall the Trust Company be required to take notice of any default hereunder unless notified in writing of such default by the Government or by the holders of at least twenty-five per cent. in amount of the loan certificates then outstanding, or to take any action in respect of any such default involving expense or liability unless requested by an instrument in writing signed by the Government or by the holders of not less than twenty-five per cent. in amount of the loan certificates then outstanding, and unless tendered reasonable security and indemnity as aforesaid, anything herein contained to the contrary notwithstanding; but neither any such notice or request nor this provision shall affect any discretion herein given to the Trust Company to determine whether or not the Trust Company shall take action in respect of such default or to take action without such request;

The Trust Company shall be reimbursed and indemnified against any liability or damage it may sustain or incur in the premises, and shall have a lien upon the trust estate prior to the lien of the loan certificates, for its compensation and expenses, and also for any such liability or damages;

Any trustee hereunder may be removed at any time by an instrument in writing filed with the trustee for the time being and executed by the Government and the holders of a majority in amount of the said loan certificates then outstanding.

In case at any time the trustee shall resign or shall be removed or otherwise shall become incapable of acting, a successor may be appointed by the Government and the holders of the loan certificates then outstanding, by an instrument or concurrent instrument signed by the holders of such loan certificates or their attorney in fact duly authorized, to the amount of fifty per cent. of the said loan certificates then outstanding, but until such new trustee shall be appointed by the holders of loan certificates and the Government as herein authorized, the Government may by a proper instrument in writing duly executed appoint a trustee to fill such vacancy; but any new trustee so appointed by the Government shall immediately and without further act be superseded by a trustee appointed in the manner as above provided by the Government and the holders of fifty per cent. in amount of the said loan certificates; after any such appointment by the Government, it shall cause notice of such appointment to be published once a week in each of four successive weeks in two daily newspapers of general circulation published in the City of New York, N. Y.

In the event of the Government paying the full amount of the said secured loan and interest and all moneys due and payable to the Trust Company hereunder, the Government shall be at liberty to nominate and appoint a new trustee.

Any successor trustee appointed hereunder shall execute, acknowledge and deliver to the Improvement Company and to the Government an instrument accepting such appointment hereunder, and thereupon such successor trustee, without any further act, deed or conveyance, shall be vested with the property and the authority, rights, powers and duties herein provided in that behalf, and upon the death, resignation or removal of any trustee, all the estate, right, title and interest of such trustee in the trust estate shall wholly cease and determine; but nevertheless the Improvement Company,

its successors and assigns, will in every such case execute upon such request any such deeds, conveyances or assurances as shall in the judgment of the trustee so appointed be desirable or necessary to enable the trustee so appointed to execute the trusts by this indenture created as fully and completely as if such appointed trustee had been originally a trustee, and in every case of resignation by a trustee or of the removal of a trustee, the trustee so resigning or removed shall, at the request of the Improvement Company, its successors and assigns, or of the Government, or of the trustee so appointed, hand over to the new trustee all the securities in its hands and shall make and execute all such deeds, conveyances hereinbefore provided for shall be at the cost of the Improvement Company, its successors or assigns.

33. The Trust Company and the Government shall be entitled to obtain legal and other assistance in the execution of the trusts hereof, and the expenses of such assistance, as certified by the Trust Company under the hand of its Secretary shall, as well as reasonable compensation for the services of the Trust Company, be paid by the Improvement Company to the Trust Company and the Government respectively on demand;

34. The provisions of this Agreement shall be submitted to and be subject to the approval of the Legislature of Ontario:

In witness whereof the Honorable George William Ross, Premier of the Province of Ontario and Provincial Treasurer of Ontario, acting on behalf of His Majesty the King, has hereunto set his hand and seal, and the Trust Company and the Improvement Company, being the parties hereto of the Second and Third parts respectively, have caused their respective corporate seals to be affixed thereto, under the hands of the proper officers of the said Companies respectively.

Signed, sealed and delivered in the presence of:

Attest. MORTON TRUST COMPANY,

A. M. Francis, *Secretary.* by Charles H. Allen, *Vice-President.*

{ SEAL }

Attest. CANADIAN IMPROVEMENT COMPANY,

John T. Teny, Jr. *Secretary.* by Chas. E. Orvis, *Vice-President.*

{ SEAL }

B.

This Indenture, dated the first day of January, in the year one thousand nine hundred and three, made by and between the Algoma Central and Hudson Bay Railway Company, hereinafter called the "Railway Company," of the First Part, and Central Trust Company of New York, a Corporation duly created and existing under and by virtue of the laws of the State of New York, hereinafter called the "Trustee," of the Second Part.

Whereas, the Railway Company was incorporated by Act of the Parliament of the Dominion of Canada, 62-63 Victoria, Chapter 50 (1889), under the name of Algoma Central Railway Company, and under said Act and the Act 63-64 Victoria, Chapter 49 (1900) is empowered to lay out construct and operate a railway from a point at or near the town of Sault Ste. Marie, in the District of Algoma, on the St. Mary River, to a point between Magpie and Michipicoton Rivers, and thence to the main line of the Canadian Pacific Railway, and southerly to Michipicoton Harbour, upon Lake Superior;

And whereas, by Act of Parliament of the Dominion of Canada, 1 Edward VII., Chapter 46 (1901), the name of the Railway Company was changed from Algoma Central Railway Company to The Algoma Central and Hudson Bay Railway Company, and by said Act the Railway Company was given additional power to lay out, construct and operate a railway, from a point on the main line of the Canadian Pacific Railway, thence in a general direction northerly to some point on James Bay, not further north than Equam River; the said line to be an extension of the line of railway which the Railway Company is authorized to build by the Acts relating to the Railway Company;

And whereas, under and by virtue of Act of the Legislature of Ontario, being Chapter 30 of the Statutes of Ontario, 63 Victoria (1899), it is provided that the Lieutenant-Governor in Council may set apart out of the ungranted lands of Ontario, and grant to the Railway Company 7,400 acres of land per mile of the Company's line of railway from a point at or near the Town of Sault Cte. Marie, to a point on the main line of the Canadian Pacific Railway between Dalton and White River Stations, being a distance of about one hundred and fifty miles, and from Michipicoton Harbour in an easterly direction intersecting the said line, a distance of about fifty miles;

And whereas, the shareholders of the Railway Company, at a special general meeting called in the manner approved by the Railway Act, have authorized the Directors of the Railway Company to issue its bonds, to be known as its First Mortgage Five Per Cent. Thirty Year Gold Bonds, to be limited to the aggregate principal amount at any one time outstanding of $6,750,000, and to $30,000 per mile of railway of the Railway Company at the time of issue constructed or under contract for construction, to be of the denomination of $1,000 each, in coupon form, with the privilege of registration as to principal to bear interest from the first day of January, 1903, at the rate of five per cent. per annum, payable semi-annually on the first days of July and January in each year, to mature on the first day of January, 1933, and to be payable both as to principal and interest, at the office or agency of the Railway Company in the City of New York, in the State of New York, in the United States of America, in gold coin of said United States, of or equal to the present standard of weight and fineness, free of tax, and to be redeemable at the option of the Railway Company, at par, on any half-yearly interest day on thirty days' notice:

And whereas, for the purposes aforesaid, and in further pursuance of said resolutions of its board of directors and of its shareholders, the Railway Company, in order to secure the payment of said First Mortgage Five Per Cent. Thirty-year Gold Bonds, has determined to execute and to deliver a mortgage and deed of trust on and of said lines of railroad hereinafter described, owned or to be acquired, constructed or to be constructed, and on and of the appurtenant property, equipment and franchises, and on and of all other railroads and all property of every character owned by the Railway Company at the time of the execution and delivery of this indenture and at any time thereafter by it acquired, including said land grant of the Railway Company, and on and of the revenues of the mortgaged premises;

And whereas said resolutions of the shareholders of the Railway Company were adopted and passed by the unanimous vote of holders of the entire capital stock of the Railway Company at a special general meeting of said holders, held at Sault Ste. Marie, Ontario, on the 10th day of February, 1903, pursuant to resolutions of the Board of Directors of the Railway Company calling such meeting, and pursuant to notice duly given by publication in accordance with the provisions of the Railway Act of Canada;

And whereas the bonds so to be issued are to be substantially in the following form:

DOMINION OF CANADA.

PROVINCE OF ONTARIO.

No. $1,000.

THE ALGOMA CENTRAL AND HUDSON BAY RAILWAY COMPANY.

First Mortgage Five Per Cent. Thirty Year Gold Bonds.

The Algoma Central and Hudson Bay Railway Company, hereinafter called the Railway Company, for value received, promises to pay to bearer, or, if this bond be registered, to the registered holder thereof, the sum of one thousand dollars, in gold coin of the United States of America, of or equal to the present standard of weight and fineness, on the first day of January, 1933, at the office or agency of the Railway Company in the City of New York, in the State of New York, in the United States of America, and to pay interest thereon from the first day of January, 1903, at the rate of five per centum per annum, payable at said office or agency, in like gold coin, semi-annually, on the first days of July and January in each year, upon presentation and surrender of the interest coupons hereto annexed, as they severally mature. Both the principal and interest of this bond are payable without deduction for any tax or taxes which the Railway Company may be required to pay thereon, or retain therefrom under any present or future law of the Dominion of Canada or of any Province or municipality thereof, or of the United States of America, or of any State, county or municipality thereof.

This bond is one of a series of coupon bonds of the Railway Company, known as a First Mortgage Five Per Cent. Thirty-Year Gold Bonds, limited to the principal amount of $6,750,000, at any one time outstanding, and to $30,000 per mile of railway of the Railway Company at the time of issue constructed or under contract for construction, all of like tenor, date and amount, numbered from one consecutively upward, and all issued and to be issued under and equally secured by Mortgage and Deed of Trust dated January 1st, 1903, executed by the Railway Company to Central Trust Company of New York as Trustee. For a description of the properties and franchises

mortgaged, the nature and extent of the security, the rights of the holders of bonds, and the terms and conditions upon which the bonds may be issued and are secured, reference is made to said mortgage and deed of trust.

The bonds of this issue are subject to payment, at par and accrued interest, at the option of the Railway Company, on any half-yearly interest day on thirty days' notice, as provided in said mortgage and deed of trust. They are entitled to the benefits of the sinking fund created under said mortgage and deed of trust, and are subject to redemption for the purposes thereof at a premium of five per cent.

This bond shall pass by delivery unless registered in the name of the owner on the books of the Railway Company, such registry being noted on the bond by the Railway Company. After such registry, no transfer shall be valid unless made on said books by the registered holder in person. or by his attorney duly authoribed in writing, and similarly noted on the bond, but the same may be discharged from registry by a transfer thereon to bearer, and thereupon transferability by delivery shall be restored; but this bond may again, from time to time, be registered or transfered to bearer as before. Such registration, however, shall not affect the negotiability of the coupons, which shall continue to be transferable by delivery.

If the Railway Company shall make default in the payment of the principal of this bond or of the interest thereon, when and as the same by the terms hereof or of said mortgage and trust deed securing this bond shall become due and payable, then at the next annual general meeting of the Railway Company and at all subsequent meetings the registered holder of this bond, the Railway Company so being and remaining in default, shall in respect of this bond have and possess the same right and privilege and qualification for being elected a director and voting at general meetings as would attach to him as a shareholder if he held fully paid up shares in the Railway Company to an amount corresponding to the amount then due upon this bond, but subject to the provisions of the Railway Act.

This bond shall not be valid or become obligatory for any purpose until it shall have been authenticated by the certificate of the trustee under said mortgage and deed of trust hereon endorsed.

In witness whereof The Algoma Central and Hudson Bay Railway Company has caused this bond to be signed by its President or one of its Vice-Presidents, and its Corporate Seal to be hereunto affixed, and to be attested by its Secretary or an Assistant Secretary. and coupons for said interest, with the engraved signature of its Treasurer, to be attached hereto, as of the first day of January, 1903.

THE ALGOMA CENTRAL AND HUDSON BAY RAILWAY COMPANY.

By,

President.

Attest :

Secretary.

(Form of Interest Coupon.)

No. $25.

On the first day of , 19 , unless the bond hereafter mentioned shall theretofore have been redeemed, The Algoma Central and Hudson Bay Railway Company will pay to bearer at its office or agency in the

City of New York, N. Y., U. S. A., twenty-five dollars, United States gold coin, being six months' interest then due on its First Mortgage Five Per Cent. Thirty-Year Gold Bond No. .

Treasurer.

(Form of Trustee's Certificate.)

This is to certify that this bond is one of the bonds described in the within mentioned mortgage and deed of trust.

CENTRAL TRUST COMPANY OF NEW YORK,

By

Vice-President.

Now, therefore, this indenture witnesseth, that, in consideration of the premises, and in order to secure the payment of all said bonds, which are hereinafter called first mortgage bonds, at any time issued and outstanding under this Indenture, according to their tenor, purport and effect, as well the interest as the principal thereof, and to secure the performance and observance of all the covenants and conditions therein and herein contained, and to declare the terms and conditions upon which the first mortgage bonds are issued, received and held, and for and in consideration of the premises and of the acceptance or purchase of the first mortgage bonds by the holders thereof, and of the sum of one hundred dollars, lawful money, to it duly paid by the Trustee at or before the ensealing and delivery of these presents, the receipt whereof is hereby acknowledged, the Railway Company have granted, bargained, sold, released, conveyed, confirmed, assigned, transferred and set over, and by these presents doth grant, bargain, sell, release, convey, confirm, assign, transfer and set over unto the Trustee, its successors in the trust, and its and their assigns forever:

1. All and singular, the line of railroad of the Railway Company, constructed and to be constructed, now owned and hereinafter to be acquired, extending from a point at or near the Town of Sault Ste. Marie, in the District of Algoma, on the St. Mary River, to a point between the Magpie and Michipicoton Rivers; thence to the main line of the Canadian Pacific Railway; and southerly to Michipicoton Harbour upon Lake Superior, and from a point on the main line of the Canadian Pacific Railway, thence in a general direction northerly to some point on James Bay not further north than Equam River;

All other railroads which the Railway Company now owns, or which it may at any time hereafter acquire, and also all the estate, right, title and interest of the Railway Company in and to all other railroads in which the Railway Company now has, or may hereafter acquire, a right, title or interest, whether leasehold or by operating contract, or by the acquisition of shares of stock in the companies owning the same, or the obligations of such companies, or otherwise howsoever, subject, however, as to any railroads or interests therein hereafter acquired, to any liens thereon at the time of such acquisition thereof by the Railway Company, and to pay any purchase money liens thereon created in the acquisition thereof:

All telegraph and telephone lines, including all poles, wires and instruments; all rights of way, stations and depot grounds; all tunnels, roadbeds, spurs, sidings, double tracks, turnouts, switches and turntables; all superstructures, bridges, stringers, ties, rail and frogs, chairs, bolts, splices, and other railroad appurtenances; all station houses, warehouses, elevators, docks, wharves, harbors, freight houses, engine houses, car houses, water stations, water tanks, machine shops and other structures; all engines, tenders, cars, and other rolling stock and equipment; all furniture, machinery, tools and implements, all materials and supplies; all leases, operating, trackage and traffic agreements; all plans, profiles, specifications, books, title deeds, assurances, contracts, papers and documents; the interest of the Railway Company as the hirer or tenant of any property, real or personal, and all property, real, personal and mixed, of every character (other than vessels and steamships), which the Railway Company now owns or which it may hereafter acquire;

Together with all and singular the tenements, hereditaments, and appurtenances thereunto belonging, or in any wise appertaining, and the reversion and reversions, remainder and remainders, rents, issues and profits thereof, and also all the estate, right title, interest, property, possession, claim and demand whatsoever, as well in law as in equity, of the Railway Company, of, in and to the above described premises and property and every part and parcel thereof, with the appurtenances, and all franchises of the Railway Company appertaining to the lines of railroad above described, and at any time subject to the lien of this indenture or hereafter to appertain thereto;

II. All and singular, the said land grant and all lands which have been or may hereafter be granted, conveyed or patented to the Railway Company, or to which the Railway Company may be entitled under and by virtue of the provisions of the said Statute of the Province of Ontario, Chapter 30, 63 Victoria (1889), or any Statute or Act that has been or may be passed amending, altering or varying the same, and all right, title and interest which the Railway Company now has or may at any time hereafter have to ask for, demand, take and receive the said lands or any part or parts thereof, a conveyance or patent or a transfer or the same or any part or parts thereof, and all rights, claims, and demands of every nature and kind whatsoever which the Railway Company now has or at any time hereafter has, or may or could or might have under and by virtue of the provisions of the said Statute or any future Statute amending, altering or varying the same, or under provisions of any contract or agreement with the said Government of the Province of Ontario, and all the rents, issues and profits thereof, and also all the estate, right, title, interest, property, possession, claim and demand whatsoever, which the Railway Company now has or is entitled to or shall or may hereafter acquire into or concerning the said lands and land grant, and all and every part or parcel thereof, with the appurtenances thereto, with the exception, however, of any of the said lands which are or shall be used in the construction of the railway and any branches or extensions thereof, or for the operation thereof, and for the telegraph line or lines of the Railway Company, or for roadway, track, yard, depot grounds, buildings, wharves, docks or other erections appertaining thereto;

III. The undertaking of the Railway Company and all tolls, revenues, earnings, income, rents, issues and profits and assets (other than vessels and steamships) of the Railway Company, present and future, and of all property at any time, subject to this indenture;

To have and to hold all and singular the said railroads, equipment, franchises, rents, revenues, assets and property unto the Trustee, its successors in the trust, and its and their assigns forever;

But in trust, nevertheless, for the common and equal use, benefit and security of all and singular the person or person, firm or firms, bodies politic or corporate, who shall from time to time be holders of any of the first mortgage bonds or coupons, and without preference of any of said bonds over any of the others by reason of priority in the time of issue or negotiation thereof or otherwise howsoever; subject to the terms, provisions and stipulations in the first mortgage bonds contained, and for the uses and purposes and upon and subject to the terms, conditions, provisoes and agreements hereinafter expressed and declared;

ARTICLE ONE.

SEC. 1. The first mortgage bonds shall be executed on behalf of the Railway Company, and delivered to the Trustee for authentication by it. In case the officers who shall have signed and sealed any of said bonds shall cease to be such officers of the Railway Company before the bonds so signed and sealed shall have been actually authenticated and delivered by the Trustee; such bonds may, nevertheless, be adopted by the Railway Company, and be issued, authenticated, and delivered, as though the persons who signed and sealed such bonds had not ceased to be officers of the Railway Company. The coupons to be attached to such bonds shall be authenticated by the engraved signature of the present treasurer or of any future treasurer of the Railway Company, and the Railway Company may adopt and use for that purpose the engraved signature of any person who shall have been such treasurer, notwithstanding the fact that he may have ceased to be such treasurer at the time when such bonds shall be actually authenticated and delivered. Only such bonds as shall bear thereon endorsed a certificate substantially in the form hereinbefore recited, executed by the Trustee, shall be secured by this indenture or entitled to any lien, right or benefit hereunder; and such certificate of the Trustee upon any such bond executed on behalf of the Railway Company shall be conclusive evidence that the bond so authenticated has been duly delivered to the Railway Company or upon its order, in accordance with the provisions of this indenture. Before authenticating or delivering any first mortgage bond, all coupons thereon, then matured, shall be cut off, cancelled and delivered to the Railway Company. The Railway Company and the Trustee may deem and treat the bearer of any first mortgage bond which shall not at the time be registered as hereinafter authorized, and the bearer of any coupon for interest on any first mortgage bond, whether such bond shall be registered or not, as the absolute owner of such bond or coupon for the purpose of receiving payment thereof, and for all other purposes whatsoever, and the Railway Company and the Trustee shall not be affected by any notice to the contrary.

SEC. 2. The Railway Company will keep, at an office or agency to be maintained by it in the Borough of Manhattan, in the City of New York, U. S. A., or at some bank or trust company in said borough of said city, a sufficient register or registers of the first mortgage bonds, which shall at all reasonable times be open for inspection by the Trustee; and, upon presentation for such purpose, the Railway Company will, under such reasonable regulations as it may prescribe, register therein any first mortgage bonds. The holder of any first mortgage bond may have the ownership thereof registered on said books, such registry being noted on the bond, after which no transfer shall be valid unless made on said books by the registered holder in person, or by his attorney duly authoribed in writing, and noted on the bond; but the same may be discharged from registry by being in like manner transferred thereon to bearer, after which it shall be transferable by delivery. Such

registration shall not affect the negotiability of the coupons belonging to any bond; but every such coupon shall continue to pass by delivery, and shall remain payable to bearer.

Sec. 3. Until the first mortgage bonds can be engraved and prepared, the Railway Company may execute and deliver temporary bonds, negotiable by delivery, and substantially of the tenor of the bonds hereinbefore recited, except that no coupons shall be attached to said bonds, and the same may be for the payment of one thousand dollars or any multiple thereof, as the Railway Company may determine. All such temporary bonds shall bear upon their face the words "Temporary First Mortgage Five Per Cent. Thirty-Year Gold Bond, Exchangeable for Engraved Bonds," and shall be duly authenticated by the Trustee in the same manner as the bonds hereinbefore described, and such authentication shall be conclusive evidence that the bond so authenticated has been duly delivered to the Railway Company or upon its order, in accordance with the provisions of this indenture. Such temporary bonds, duly issued and authenticated hereunder, shall be exchangeable for engraved bonds to be issued hereunder, and upon any such exchange such temporary bonds shall be forthwith cancelled by the Trustee and delivered to the Railway Company. Until so exchanged, the said temporary bonds shall in all respects be entitled to the lien and security of this indenture as bonds issued and authenticated hereunder, and interest, when and as payable, shall be paid and endorsed thereon.

Sec. 4. In case any first mortgage bond, with the coupons thereto appertaining, shall become mutilated or be destroyed or lost, the Railway Company, in its discretion, may issue, and thereupon the Trustee shall authenticate and deliver a new bond of like tenor and date, bearing the same serial number, in exchange and substitution for, and upon cancellation of, the mutilated bond and its coupons, or in lieu of and substitution for the bond and its coupons so destroyed or lost. The applicant for such substituted bond shall furnish to the Railway Company and the Trustee evidence of the destruction or loss of such bond, and its coupons so destroyed or lost, which evidence shall be satisfactory to the Railway Company and the Trustee in their discretion; and said applicant shall also furnish indemnity satisfactory to both of them in their discretion.

Article Two.

The Trustee shall authenticate the first mortgage bonds and deliver the same to the Railway Company, or on its order, in respect of two hundred and twenty-five miles of the railway of the Railway Company, which at the date of this Indenture is either constructed or under contract for construction, on filing with the Trustee a copy of a resolution of the Board of Directors of the Railway Company, certified under the corporate seal thereof by a proper officer thereof, requesting such delivery. The Railway Company covenants that out of said first mortgage bonds, it, the Railway Company, will complete the construction and equipment of said line of railroad so under contract for construction.

Article Three.

Sec. 1. If the said sums of money in the first mortgage bonds mentioned as well the principal as the interest thereof, shall be well and truly paid at the times and in the manner therein and herein expressed, according to the tenor and effect thereof, then and in such case the estate, right, title and interest of the Trustee, its successor in the trust, and its and their assigns,

shall cease, determine and become void; and upon proof being given, to the reasonable satisfaction of the Trustee that all said bonds have been paid off or satisfied, and upon payment of all costs, charges and expenses incurred by the Trustee in relation thereto, the Trustee shall cancel and satisfy this indenture of record and shall assign and deliver to the Railway Company, or its assigns, all property in the hands of the Trustee.

Sec. 2. The Railway Company shall have the right, upon the maturity of the first mortgage bonds, to deposit with the Trustee, to the credit of the holder or holders of any bonds which shall not be presented for payment of all costs, charges and expenses incurred by the Trustee in relation thereto, The Trustee shall satisfy this indenture, and cancel the same of record, and assign and deliver to the Railway Company or its assigns all property in its hands; and in case the owner of any such bond shall not, within one year after such deposit, claim the amount so deposited for payment thereof, the Trustee shall, upon demand, pay over to the Railway Company the amount so deposited.

Article Four.

The entire issue of first mortgage bonds may be redeemed by the Railway Company on any half-yearly interest day, at par, provided that notice of such election of the Railway Company shall have been given in two daily newspapers in the City of New York, N. Y., twice a week for three successive weeks, commencing not less than thirty days nor more than three calendar months prior to the day on which such redemption is to be made, stating such election on the part of the Railway Company, and that the interest on the first mortgage bonds will cease on the date so fixed for the redemption thereof, and requiring that said bonds be then presented for redemption. Notice having been so given, interest on the first mortgage bonds shall cease on such day so fixed for the redemption thereof, and, on presentation in accordance with said notice, said bonds, on surrender thereof with the coupon maturing on said redemption date and all subsequent coupons, shall be paid by the Railway Company with accrued interest to such redemption date. If not so paid on presentation thereof, said bonds shall continue to bear interest at the rate aforesaid until payment.

On the deposit with the Trustee of the amount necessary so to redeem all outstanding first mortgage bonds, and on payment to the Trustee of all costs, charges and expenses incurred by the Trustee hereunder, the Trustee shall satisfy this indenture and discharge the same of record, and assign and deliver to the Railway Company all securities and property in its hands.

Article Five.

Until the happening of one or more of the events of default hereinafter specified, the Railway Company, its successors and assigns, shall be entitled to retain possession of the mortgaged railroads, equipment and appurtenant property, and to operate and use the same, and receive and enjoy the earnings, income and profits thereof.

Article Six.

Sec. 1. The Trustee shall cause to be transferred into its name as Trustee under this indenture, or into the name or names of its nominee or nominees, all shares of the capital stock of any corporation, the certificates for which shall be delivered to the Trustee hereunder, and may, in its discretion,

cause to be registered in its name as trustee any and all coupon bonds which the Trustee may receive under any of the provisions of this indenture, or may cause the same to be exchanged for registered bonds, without coupons, of any denomination.

Sec. 2. Unless some one or more of the events hereinafter denominated, the events of default shall have happened and be continuing, the Trustee shall not collect, or be entitled to collect, except upon the request of the Railway Company, the interest on any bonds that may be pledged with the Trustee, under any of the provisions of this indenture, or any of the dividends from time to time declared in respect of the stock of any company at the time pledged with the Trustee hereunder, and the Trustee shall at once pay over to the Railway Company any such interest and dividends collected or received by the Trustee, and from time to time, upon the request of the Railroad Company, shall deliver to the Railway Company the coupons for such interest, in order that the Railway Company may receive payment thereof for its own use, and shall deliver to the Railway Company suitable orders in favor of the Railway Company or its nominee for the payment of such dividends on any stock standing in the name of the Trustee or its nominee. If any such coupons delivered to it as aforesaid shall not be forthwith voluntarily paid as aforesaid, and cancelled, the Railway Company shall and will return the same to the Trustee, and in case of the payment of such coupons, upon demand of the Trustee, furnish satisfactory evidence that the same have been cancelled.

Sec. 3. The Railway Company shall have the right, the Railway Company not being in default under this indenture, nor any of the covenants hereof, to vote, for all purposes not contrary to the covenants of the Railway Company set forth in Article Eleven hereof, upon all shares of stock of any corporation at any time pledged with the Trustee hereunder, and the Trustee shall from time to time, on the demand of the Railway Company, cause to be executed and delivered to the Railway Company or its nominees suitable powers of attorney to vote on such shares.

Sec. 4. The Trustee may at any time do whatever may be necessary for the purpose of preserving the corporate existence of any corporation whose stock shall be pledged with the Trustee hereunder, and to that end, the Trustee may, and, upon the request of the Railway Company, shall assign and transfer, or cause to be assigned and transferred, so many shares of stock of any such corporation as may be necessary to qualify persons who may be chosen directors or officers thereof; but the Trustee may in such case in its discretion, require the persons to whom such shares are transferred to agree to re-transfer the same and deliver the certificates therefor under this indenture, and may make such other arrangements as the Trustee may deem necessary for the protection of the trust under this indenture.

Sec. 5. If the Railway Company shall make default in the payment of the principal or interest of any of the first mortgage bonds, or in the observance or performance of any of the covenants of this indenture on its part, then from and after such default, and as long as such default shall continue, the Trustee shall exercise, in its absolute discretion, for the sole and exclusive benefit of the holders of the first mortgage bonds, all the rights of owner of the bonds and of the stock which may be pledged with the Trustee hereunder, and shall collect the interest on said bonds and the dividends on said stock, and apply the same as hereinafter, in Article Seven hereof, provided.

Sec. 6. The Trustee may at any time, in its discretion, and if requested by the Railway Company (not being in default, hereunder), shall consent to the extension or renewal of any of the bonds which may be pledged with the

Trustee, and of the mortgages securing the same, and, in case of the renewal of any of said bonds, the Trustee may surrender the said bonds to the company issuing the same, or its successor, and receive in lieu thereof renewal bonds bearing such interest and maturing at such time as the Trustee may deem reasonable; provided that such extended or renewal bonds shall be secured by, and represent, an equal or superior lien and charge upon the same property as the bonds renewed or extended, of which fact the certificate of the counsel of the Railway Company shall be sufficient evidence to warrant the Trustee in acting in accordance therewith. All bonds received in exchange for, or in renewal of, bonds which may be pledged with, or assigned to, the Trustee, shall be held by the Trustee subject to the lien, and to all the terms and provisions of this indenture, in the same manner and to the same extent as the bonds in exchange for which, or in the renewal of which, they were received.

Sec. 7. The pledge or assignment hereunder of any shares of stock of any company or companies shall not prevent the consolidation or merger of any one or more of said companies with the Railway Company, or with any other company of whose capital stock not less than ninety per cent. shall then be owned by the Railway Company and be pledged with the Trustee hereunder, or the sale of the property of any such company to the Railway Company, or to any such other company of whose capital stock not less than ninety per cent. shall then be owned by the Railway Company and be pledged with the Trustee hereunder, but such consolidation, merger or sale may be made under any laws to which such companies may then be subject, anything in this indenture contained to the contrary notwithstanding. In the event of the consolidation or merger of any one or more of the said companies with, or its sale to, the Railway Company, this indenture shall immediately become and be a lien upon the property of the company so consolidated or merged with the Railway Company, or on the property so sold to the Railway Company, with the same force and effect as if expressly conveyed by this indenture, and the holders of the first mortgage bonds shall always have as full and complete a lien upon such property as that upon the stock and bonds of such constituent companies created by the pledge or assignment thereof to the Trustee hereunder.

In the event of the consolidation of any such companies with each other, the portion of the capital stock of the company formed by such consolidation or merger (but never less than ninety per cent. thereof) issued for and in lieu of any stock previously pledged or assigned hereunder, shall always bear to the total capital stock a proportionate relation at least as high as that borne by such previously pledged stock to the total capital stock of such constituent companies. Such portion of such stock of such successor company shall be pledged with or assigned to the Trustee, and shall become and be subject to the lien of this indenture with the same force and effect as if expressly assigned by this indenture; and the holders of the first mortgage bonds shall always have a lien upon such portion of such stock of such successor company as full and complete as upon the stock and bonds of such constituent companies by reason of the pledge or assignment thereof hereunder.

Sec. 8. The Trustee, with the consent of the Railway Company, at any time may take such steps as in its discretion it shall deem necessary to protect its interests hereunder in respect of any bonds, obligations or stock which may become subject to the lien hereof, and for that purpose it may join in any plan of reorganization in respect of any such bonds, obligations or stock, and may accept new securities issued in exchange therefor under such plan. In case the Railway Company shall be in default in the payment of the principal or interest of any of the first mortgage bonds, and such default shall

have continued for the period of thirty days, the Trustee shall be entitled to take such steps without the consent of the Railway Company. The Trustee shall have, and, subject only as in this indenture specifically restricted, may exercise all the rights of owners in respect of any bonds, obligations or stock which may be held by the Trustee under this indenture.

Sec. 9. All lines of railroad and property of every kind and character, and all interest therein, when and as and to the extent hereafter acquired, as herein provided, out of or from first mortgage bonds, or the proceeds of first mortgage bonds or otherwise, shall, without any further conveyance or assignment, immediately upon such acquisition, become and be subject to the lien of this indenture as fully and completely as though now owned by the Railway Company, and expressly and specifically conveyed by and embraced in the granting clause of this indenture; and the Railway Company shall and will execute and deliver any and all such further assurances or conveyances as the Trustee may reasonably direct or require for the purpose of expressly and specifically subjecting the same to the lien of this indenture.

ARTICLE SEVEN.

Sec. 1. No coupon belonging to any first mortgage bond which in any way, at or after maturity, shall have been transferred or pledged separate and apart from the bond to which it relates, shall, unless accompanied by such bond, be entitled, in case of a default hereunder, to any benefit of, or from, this indenture, except after the prior payment in full of the principal of the first mortgage bonds issued hereunder, and of all coupons not so transferred or pledged.

Sec. 2. If one or more of the following events, hereinafter called the events of default, shall happen, that is to say:

(a) Default shall be made in the payment of any instalment of interest on any of the first mortgage bonds when and as the same shall become payable, as therein and herein expressed, and such default shall continue for the space of thirty days, or default shall be made in the payment of the principal of any of said bonds when the same shall become due and payable, by their terms, or by declaration or otherwise; or

(b) Default shall be made by the Railway Company in the observance or performance of any other of the covenants, conditions and agreements in the first mortgage bonds or in this indenture expressed, and the Railway Company shall not remedy such default within three months after written notice stating such default, and requiring the Railway Company to comply with the covenant or condition so in default, shall have been served upon the Railway Company by the Trustee; or

(c) A receiver of the Railway Company or of its lines of railroad shall be appointed or an order made or effective resolutions passed for the winding up or liquidation of the business of the Railway Company; or

(d) A distress or execution shall be levied or enforced upon or against any of the chattels or property of the Railway Company, or any execution or other process be sued out against the mortgaged premises or any part thereof: or

(e) The Railway Company shall, without the consent in writing of the Trustee, cease to carry on its operations or threaten to cease to carry on the same:

The Trustee, personally or by its attorneys or agents, may, with or without the leave of any court of competent jurisdiction, by writing, appoint a thereof, and every such receiver may forthwith enter into and upon all or any part of the mortgaged premises, and may exclude the Railway Company and its agents and servants wholly therefrom; and, having and holding the

same, may use, operate, manage and control said railroad and other premises, or ny section or part thereof, and regulate the tolls for the transportation of passengers and freight thereon, and conduct the business thereof, either personally or by superintendents, managers, receivers, agents, servants or atsonally or by superintendents, managers, receivers, agents, servants or attorneys, to the best advantage of the holders of the first mortgage bonds, to the fullest extent authorized by law. The Trustee may from time to time discharge any receiver, and, if it sees fit, appoint another receiver or receivers in his place.

Sec. 3. Upon every such entry, every such receiver may from time to time at the expense of the trust estate, either by purchase, repair or construction, maintain and restore, and may insure or keep insured, in the same manner and to the same extent as is usual with railroad companies, the rolling stock, tolls, machinery and other property, buildings, bridges and structures erected or provided for use in connection with said railroad and other premises, and of which it shall become possessed as aforesaid; and likewise may from time to time, at the expense of the trust estate, make all necessary or proper repairs, renewals, replacements, alterations, additions, betterments and improvements thereto and thereon as to it may seem judicious. The receiver, in case of such entry, shall have the right to manage the mortgaged premises and to carry on the business and to exercise all the rights and powers of the Railway Company, either in the name of the Railway Company or otherwise, as the Trustee shall deem best, and shall be entitled to collect and receive all tolls, earnings, incomes, rents, issues and profits of the mortgaged premises and every part thereof and every such receiver shall as regards responsibility for his acts and default, be the agent of the Railway Company.

Sec. 4. After deducting the expenses of operating said railroads and other premises, and of conducting the business thereof and of all repairs, maintenance, renewals, replacements, alterations, additions, betterments, and improvements and all payments which may be made for taxes, assessments insurance and prior or other proper charges upon the mortgaged premises or any part thereof, as well as just and reasonable compensation for his own services and for the services of the Trustee and of all counsel, agents and employees by it properly engaged and employed, every such receiver shall pay over the money arising as aforesaid to the Trustee, which shall apply the same as follows:

(*a*) In case the principal of the first mortgage bonds shall not have become due, to the payment of the interest in default in the order of the maturity of the installments of such interest, with interest thereon at the rate of five per cent. per annum, such payments to be made rateably to the persons entitled thereto without any discrimination or preference:

(*b*) In case the principal of the first mortgage bonds shall have become due, by declaration or otherwise, first, to the payment of the accrued interest (with interest on the overdue installments thereof at the rate of five per cent. per annum in the order of the maturity of the installments), and next, if any surplus remains, towards the payment of the principal of all the first mortgage bonds; such payments in every instance to be made ratably to the persons entitled thereto, without any discrimination or preference.

These provisions, however, are not intended in anywise to modify the provisions of Section 1 of this Article, but are subject thereto.

Upon the payment in full of whatever may be due for principal and interest, or payable for other purposes, the mortgaged railroads and appurtenant property and lands shall be returned to the Railway Company, its successors or assigns, to be held subject to the terms and conditions of this indenture, which shall, in like manner, apply in respect of all subsequent defaults.

Sec. 5. The Railway Company, its successors and assigns, upon the happening of one or more of the events of default, shall and will immediately, upon demand made, deliver, surrender and yield up the mortgaged premises to the receiver or receivers appointed by virtue hereof, and every such receiver is hereby constituted its and their irrevocable attorney, with power to enter upon and take possession of the mortgaged premises immediately upon the happening of such event or events of default as aforesaid; such entry by the receiver or receivers into the trust property shall be by the full license of the Railway Company, its successors and assigns, and the Trustee is hereby authorized to use all necessary and reasonable force and means to obtain and hold such possession without being compelled to resort to any action or other legal proceedings.

Sec. 6. No entry into the possession of the mortgaged premises, or any part thereof, by the Trustee or any receiver or other person, shall render the Trustee liable as mortgagee in possession or accountable for any moneys except those actually remitted to it and received by it at its head office in New York.

Article Eight.

Sec. 1. If one or more of the events of default shall happen, the Trustee may, and, upon the requisition of the owners of a majority in amount of the first mortgage bonds then outstanding, shall, declare the principal of all the first mortgage bonds to be forthwith due and payable without notice to the Railway Company, anything in said bonds or herein contained to the contrary notwithstanding. This provision is, however, subject to the condition that if at any time after the principal of the first mortgage bonds shall have been so declared due and payable, all arrears of interest upon such bonds (with interest on overdue installments of interest at the rate of five per cent. per annum), and the charges and expenses of the Trustee shall be paid by the Railway Company, or be collected out of the mortgaged premises before any sale of the mortgaged premises shall have been made, then and in every such case, the holders of a majority in amount of the first mortgage bonds then outstanding, by written notice to the Railway Company, and to the Trustee, may waive such default and its consequences and obtain from the Trustee a recission of such declaration of the maturity of the principal; but no such waiver shall extend to or affect any subsequent default or impair any right consequent thereon.

Sec. 2. If the Railway Company shall make default in the payment of the principal of any of the first mortgage bonds or of the interest thereon at the time when the same, by the terms of the said bonds or of this indenture, shall become due and payable, then at the next annual general meeting of the Railway Company, and at all subsequent meetings, the registered holders of the first mortgage bonds, the Railway Company, so being and remaining in default, shall in respect of the first mortgage bonds have and possess the same rights and privileges and qualifications for being elected directors and voting at general meetings as would attach to them as shareholders if they held fully paid up shares of the Railway Company to an amount corresponding to the amount then due upon their respective bonds, but subject to the provisions of the Railway Act.

Article Nine.

Sec. 1 If one or more of the events of default shall happen it shall be lawful for the Trustee, after the appointment of any receiver as aforesaid,

and after his entering into possession as aforesaid, or after other entry or without the appointment of a receiver, and without entry, or either of them, to sell and dispose of the line of railway and undertaking of the Railway Company, and all and singular the property, rights and franchises hereinbefore expressed to be conveyed, or intended so to be, or any of them, and the Trustee may sell any section or sections of the railroad which is or are in its opinion, capable of being sold and operated separately, and the Trustee may sell separately, from time to time, any part or parts of the property or assets of the Railway Company which it would be lawful for the Railway Company to sell or dispose of, and every sale by this article authorized may be made either by public auction or private contract, or by tender, or in such other manner as to the Trustees shall seem expedient, and either with or without giving any notice of the intention to make such sale or sales, and any such sale may be made with or under any special conditions as to upset price, reserve bid or otherwise, and every such sale may be carried out and completed without any further consent or concurrence of the Railway Company.

Sec. 2. A certificate from the Trustee of the happening of any one or more of the events of default, together with the production of this indenture, shall be sufficient evidence of such default, and no purchaser shall be bound to inquire into the correctness of such certificate, or whether any default has happened, or whether any sum remains secured by this indenture.

Sec. 3. If any one or more of the events of default shall happen, then, and in each and every such case, the Trustee may forthwith proceed to protect and enforce its rights and the rights of bondholders under this indenture by action either for the specific performance of any covenant or agreement contained herein, or in aid of the execution of any power herein granted or for the enforcement, by foreclosure, or sale, of this indenture for interest or for principal and interest, or for the enforcement of any other appropriate remedy, as the trustee shall deem most effectual in support of any of its rights or duties hereunder.

Sec. 4. Upon commencement of judicial proceeding by the Trustee, to enforce any right under this indenture, the Trustee shall be entitled to exercise the right of entry herein conferred, and also any and all rights and powers herein conferred and provided to be exercised by the Trustee upon the occurrence and continuance of an event of default as hereinbefore provided; and, as matter of right, the Trustee shall be entitled to the appointment of a receiver of the mortgaged premises and of the earnings, revenue, rents, issues, profits and other income thereof, with such powers as the court making such appointment shall confer.

Sec. 5. Except as herein expressly provided to the contrary, no remedy herein conferred upon or reserved to the Trustee or to the holders of first mortgage bonds is intended to be exclusive of any other remedy, but every remedy herein provided shall be cumulative, and shall be in addition to every other remedy given hereunder, or now or hereafter existing at law or in equity, or by statute; and every power and remedy given by this indenture to the Trustee or to the bondholders may be exercised from time to time and as often as may be deemed expedient, but the Trustee shall at all times be entitled to continue to hold any stocks, bonds and other securities that may be pledged or assigned to it hereunder.

Sec. 6. In case the Trustee shall have proceeded to enforce any right under this indenture by foreclosure, sale, entry or otherwise, and such proceedings shall have been discontinued or abandoned because of waiver or for any other reason, or shall have been determined adversely to the Trustee, then and in every such case, the Railway Company and the Trustee shall severally and respectively be restored to their former position and rights hereunder

in respect of the mortgaged premises, and all rights, remedies, and powers of the Trustee shall continue as though no such proceedings had been taken.

Sec. 7. In the event of any sale by virtue of the power of sale herein contained, or by virtue of judicial proceedings or any judgment or decree of sale, the whole of the mortgaged premises may be sold in one parcel and as an entirety, including all the rights, titles, estates, railroads, equipments, franchises, contracts, shares of stock, bonds and other real and personal property of every name and nature, or in parcels, as the Trustee shall in its discretion determine, and, if in more than one parcel, in such parcels as the Trustee may deem expedient, unless the holders of a majority in amount of first mortgage bonds then outstanding shall in writing request the Trustee to cause such premises and property to be sold in parcels, in which case the sale may be made in such parcels as may be specified in such request. This provision shall bind the parties hereto and each and every of the holders of the first mortgage bonds and coupons, but shall not be deemed in any wise to restrict the Trustee in disaffirming in its discretion any lease, or in surrendering any leasehold constituting part of the mortgaged premises, with the approval of the court, if any, in which proceedings may be pending for the enforcement of this indenture.

Sec. 8. Notice of any such sale, if intended to be made by auction, shall state the time when and the place where the same is to be made, and shall contain a brief general description of the property to be sold, and shall be published once in each week for four successive weeks prior to such sale in a newspaper published in Toronto, Ontario, and in a newspaper published in the City of New York, New York, and such notice shall also comply with any requirement of statute or rule or order of court. The Trustee may adjourn any such sale or cause the same to be adjourned from time to time, by announcement at the time and place appointed for such sale or for such adjourned sale or sales; and, without further notice or publication, such sale may be made at the time and place to which the same shall be so adjourned.

Sec. 9. In case of sale of the trust estate, or of any part thereof, under the terms of this indenture, the principal of the first mortgage bonds, if not previously due, shall become immediately due and payable, anything in said bonds or in this indenture contained to the contrary notwithstanding.

Sec. 10. Upon the completion of any sale or sales, the Trustee shall execute and deliver to the accepted purchaser or purchasers a good and sufficient deed or deeds of conveyance, sale and transfer of the property sold. The Trustee and its successor or successors are hereby appointed the true and lawful attorney or attorneys irrevocable of the Railway Company, in its name and stead, to make all necessary deeds of conveyance, sale, and transfer of such property, and for that purpose may execute all necessary acts of conveyance, assignment and transfer, and may substitute one or more persons or corporations with like power, the Railway Company hereby ratifying and confirming all that its said attorney or attorneys, or such substitute or substitutes, shall lawfully do by virtue hereof. Nevertheless the Railway Company shall, if so requested by the Trustee, ratify and confirm such sale by executing and delivering to the Trustee or to such purchaser or purchasers all proper deeds, conveyances and releases, as may be designated in such request.

Sec. 11. Any such sale or sales made under or by virtue of this indenture, either under the power of sale hereby granted and conferred, or under and by virtue of judicial proceedings, shall divest all right, title, interest, estate, claim and demand whatsoever, either at law or in equity, of the Railway Company of, in and to the property sold, and shall be a perpetual bar, both at law and in equity, against the Railway Company, its successors and

assigns, and against any and all persons claiming or to claim the property sold or any part thereof from, through or under the Railway Company, its successors or assigns.

Sec. 12. In case of any sale of the mortgaged premises, whether under the power of sale hereby granted or pursuant to judicial proceedings, the purchase money, proceeds or avails, together with any other sums which may then be held by the Trustee or be payable to it under any of the provisions of this indenture as a part of the trust estate, shall be applied as follows:

(*a*) To the payment of the costs, expenses, fees and other charges of such sale, and a reasonable compensation to the Trustee, its agents and attorneys, for its and their service, and for the services of all counsel, receivers, agents and employees engaged, appointed or employed by it or them, and to the payment of all expenses and liabilities incurred and advances or disbursements made by the Trustee, and to the payment of all penalties, working expenditures, taxes, rates, duties, levies, assessments charges or other liens prior to the lien of this indenture, except any taxes, rates, duties, levies, assessments, charges or other superior liens subject to which such sale shall have been made;

(*b*) Any surplus then remaining, to the payment of the whole amount owing or unpaid upon the principal and interest of the first mortgage bonds, with interest on the overdue installments of interest at the rate of five per cent. per annum, and, in case such proceeds shall be insufficient to pay in full the whole amount so due and unpaid upon the first mortgage bonds, then to the payment of such principal and interest, rateably, according to the aggregate of such principal and the accrued and unpaid interest, without preference or priority of principal over interest or of interest over principal, or of any installment of interest over any other installment of interest;

(c) Any surplus then remaining, to the Railway Company, its successors or assigns, or to whosoever may be lawfully entitled to receive the same.

These provisions, however, are not intended in any wise to modify the provisions of Section 1 of Article Seven hereof, but are subject thereto.

Sec. 13. In case of sale of the mortgaged premises or any part thereof, the purchaser, for the purpose of making settlement or payment for the property purchased, shall be entitled to turn in or apply towards the payment of the purchase price, and to be credited with any first mortgage bonds and any matured and unpaid coupons to the extent of the value of such bonds and coupons upon a distribution among the bondholders of the net proceeds of such sale after making the deductions allowable under the terms hereof for the costs and expenses of the sale and otherwise. But such bonds and coupons so applied in payment by the purchaser shall be deemed to be paid only to the extent so applied. At any such sale by auction, the Trustee, without incurring responsibility, may buy in the property or any part thereof, and the Trustee may vary or rescind any contract of sale without being responsible for any loss occasioned thereby. The receipt of the Trustee or the payment into court of the purchase money, if the sale be made under judgment or order of the court, shall be a sufficient discharge for the purchase money to any purchaser of the property, or any part thereof sold as aforesaid; and no such purchaser or his representatives, grantees or assigns, after paying such purchase money and receiving such receipt, shall be bound to see to the application of such purchase money upon or for any trust or purpose of this indenture, or be answerable in any manner whatsoever for any loss, misapplication or non-application of such purchase money or any part thereof.

Sec. 14. A receiver appointed by the Trustee may, in the discretion of the Trustee, accept possession of the mortgaged premises, although one of the events of default aforesaid shall not have happened, if the Railway Company shall offer to give up possession thereof to a receiver appointed by the Trustee, and may thereupon manage and operate the mortgaged premises, into possession of which he shall so enter, and collect the income and earnings thereof, and apply the net income and earnings thereof as hereinbefore provided in case of an entry by a receiver into the mortgaged premises after the happening of an event of default, and the Trustee may, if thereunto requested by the holders of two-thirds in amount of the first mortgage bonds outstanding, to be evidenced by an instrument in writing under the hands of such holders or their attorneys thereunto duly authorized, accept at any time, after the happening of an event of default, a release of the property embraced in this indenture for no more than the sum remaining due on the security hereof, and thereafter, in that event, shall hold the mortgaged premises free from all the trusts hereof for the common benefit of all the owners of the first mortgage bonds then outstanding in proportion to the respective interests of such owners.

Sec. 15. Upon application of the Trustee, and with the consent of the Railway Company, if an events of default shall not have happened, and without such consent if an event of default shall have happened, a receiver or receivers may be appointed to take possession of, and to operate and manage, the whole or any part of the mortgaged premises, wheresoever the same may be situated, with all the rights, powers and duties by this article conferred upon any receiver appointed under the provisions hereinbefore contained, and the Railway Company shall transfer and deliver to such receiver or receivers all such premises and property wheresoever the same may be situated; and , in every case in which a receiver or receivers of the whole or any part of the mortgaged premises shall be appointed under this article or otherwise, the Trustee shall be entitled to receive all the surplus income and profits of such property for the benefit of the holders of the first mortgage bonds.

Sec. 16. A receiver may be appointed by the Trustee, with the consent of the Railway Company, if an events of default shall not have happened, and without such consent if an event of default shall have happened, to take possession of and to operate and maintain and manage the whole or any part of the mortgaged premises wheresoever the same may be situated, and the Railway Company shall transfer and deliver to such receiver all such property wheresoever the same may be situated, and in every case when a receiver of the whole or part of said property shall be appointed under this section the net income and profits of such property shall be paid over to and received by the Trustee for the benefit of holders of the first mortgage bonds. Every such receiver may be invested with all or any of the powers and discretions of the Trustee and may exercise all or any of the powers conferred upon the Trustee by Article Seven hereof. The Trustee may from time to time remove any receiver so appointed and appoint another or others in his stead, who shall each have the like powers and discretions. Every receiver shall, so far as regards responsibility for his acts be deemed to be the agent of the Railway Company or its assigns.

Article Ten.

Sec. 1. Upon the written request of the Railway Company, by order of its Board of Directors, the Trustee shall from time to time, while the Railway Company is in possession of the mortgaged railroads, release from the

lien and operation of this indenture any part of the mortgaged premises then subject thereto, other than the property described in subdivision 11 of the granting clause hereof, the release of which shall be governed by the provisions of section 2 of this article; provided that no part of the lines of main track or of the rights of way shall be released unless the same shall no longer be of use in the operation of any of the mortgaged lines of railroad, and that no part of such lines of track or rights of way shall be so released if thereby the continuity of the mortgaged lines of railroad shall be broken, and provided further than no part of the mortgaged premises shall be released hereunder unless at the time of such release it shall no longer be necessary or expedient to retain the same for the operation, maintenance or use of such railroads, or for use in the business of the Railway Company. No such release shall be made unless the Railway Company shall have sold the property so to be released, or shall have contracted to sell or exchange the same for other property. The proceeds of any or all such sales and releases, and all moneys received as compensation for any property subject to this indenture taken by the exercise of any power of expropriation thereof, shall be deposited with the Trustee. The proceeds of any such sale or sales shall by the Trustee be set apart and held in trust and applied to the purchase of other property, real or personal, which shall be subject to the lien of this indenture, or in betterments of or additions to the mortgaged premises, or in rolling stock for use thereon, which shall likewise be subject to the lien of this indenture; any for by the Trustee out of such proceeds, in pursuance of the written request such purchases shall be made or directed by the Railway Company, and paid of the Railway Company by order of its Board of Directors, which request shall constitute a sufficient justification to the Trustee for the expenditure of such moneys; or, if not so applied, then said proceeds, to the extent aforesaid, may, on the request of the Railway Company, be used by the Trustee, in the manner hereinafter provided, for the redemption of the first mortgage bonds. Any new property acquired by the Railway Company to take the place of any property released hereunder, shall, without further conveyance, become and be subject to the lien of this indenture as fully as if specifically mortgaged by this indenture; but, if requested by the Trustee, the Railway Company shall convey the same to the Trustee, by appropriate deeds, upon the trusts and for the purposes of this indenture.

The Railway Company may, from time to time, make surrender of, or changes or alterations in, or substitutions of, any and all leases, operating, trackage and traffic contracts, but no surrender shall be so made if thereby the continuity of the mortgaged lines shall be broken, nor without the approval of the Trustee; and leases or trackage rights so substituted, modified or altered shall forthwith become bound by and be subject to the terms of this indenture in the same manner as those previously existing.

The Railway Company, while in possession of the mortgaged railroads, shall also have full power, from time to time, in its discretion, to dispose of any portion of the equipment, machinery, tools, and implements at any time held subject to the lien hereof, which may have become obsolete or otherwise unfit for such use; and agrees to replace the same by new equipment, machinery, tools or implements which shall become subject to this indenture.

Sec. 2 The Railway Company shall and will as soon as conveniently practicable after the date hereof, and from time to time as the same shall be conveyed by the Province of Ontario, carefully value and appraise, or cause to be carefully valued and appraised, all and singular the lands authorized to be granted to the Railway Company out of the ungranted lands of Ontario, as aforesaid, and to which the Railway Company is now or shall hereafter become entitled, with the exception of such as may be required

in the operation of the railway, in convenient sections, divisions or parcels for the sale thereof, and shall cause a full and accurate list and description of said lands and premises, containing opposite each section, division or parcel, the value ..... put upon the same to be deposited with the Trustee certified by the Railway Company. such appraisement shall be subject to the approval of the Trustee which may accept such appraisement without independent examination, unless and until thereupto requested by the holders of not less than ten per cent. in amount of the first mortgage bonds at the time outstanding; and such statement and appraisement may, with the consent of the Trustee, be from time to time revised, altered and corrected, a statement being in each case filed as aforesaid, and the Railway Company may at any time in its discretion contract for the sale of any section, division or parcel of said lands at the appraised value thereof, according to the last preceding statement of such value filed with the Trustee and approved by it as aforesaid, and not otherwise, and shall be entitled to have such section, division or parcel of said lands conveyed to the person contracting for the purchase thereof, released from the lien hereof, upon payment to the Trustee of the purchase money, the same being not less than said appraised value thereof. In case the Railway Company shall make sale of any such lands as aforesaid at a price equal to the appraised value thereof according to the last preceding statements filed with the Trustee, the purchaser or purchasers, upon payment of the full amount of their purchase money to the Trustee, shall be entitled upon demand to a discharge of the lands so purchased by them from the lien hereof, the expense of such discharge to be paid and borne by the said purchaser. Until such appraisement has been made and approved as aforesaid, the Railway Company may proceed with the sale of the hereinbefore mentioned lands, hereby conveyed or intended so to be, at such prices as it shall deem reasonable and as shall be approved by the Trustee. The Trustee is authorized and empowered, and it shall be its duty, upon any such sale as aforesaid, of any parcel of such lands, and the payment of the purchase money by the purchasers thereof as aforesaid, to release and convey or join in releasing or conveying to the purchaser or purchasers thereof, or his or their heirs or assigns, by proper deed or conveyance, the premises so sold, and to discharge the same from the lien and operation of this indenture and the trusts hereby created, and such release and conveyance, when executed, shall invest the grantee or grantees therein named with a full, and complete title to the premises thereby granted free from all encumbrances, which title shall include as well the title of the Railway Company as of the Trustee; provided always that after the appraisal of the said lands as hereinbefore provided for, shall have been made, no section, division, piece or parcel thereof shall at any time be sold, released or conveyed as aforesaid below the appraised value thereof, without the previous consent in writing of the Trustee to such sale.

Any of the lands aforesaid may be contracted to be sold as above provided wholly or partly on credit, provided that in any and every case of a contract of sale wholly or partly on credit, with whomsoever the contract may be made, the purchaser or purchasers shall not receive a conveyance of the premises agreed to be sold or any part thereof until the purchase money has been paid in full to the Trustee, but such party may have delivered to him a contract in evidence of his purchase, and such contract, if assented to by the Trustee in writing shall, subject to the performance of the conditions thereof, and to the payment of the purchase money, relieve the land therein comprised from the lien of this indenture; every such contract may, with the assent in writing of the Trustee, be rescinded or varied, provided that in case for any reason deemed by it sufficient the Trustee may release and convey or join in releasing and conveying the said premises to the said purchaser or

purchasers upon receiving the cash portion of such purchase money with a proper mortgage upon the premises so released and conveyed to secure the unpaid balance of such purchase money. All proceeds of sale of land grant lands received by the Trustee shall be held by the Trustee as a sinking fund, and shall be applied by the Trustee towards the redemption of the first mortgage bonds, in the manner hereinafter provided.

For the purpose of assenting to the contracts for the sale of or any recission or variation thereof, and granting and releasing from the lien of this indenture, such of the lands and premises aforesaid as shall or may be sold or contracted to be sold in conformity with this indenture, the Trustee may appoint some suitable person as its agent or attorney, and thereupon the Trustee may act, and it is hereby authorized to act by such agent or attorney, and all instruments executed, contracts assented to, rescinded or varied, and acts done by such agent or attorney in respect of the lands which shall be sold or contracted to be sold in conformity herewith shall be as valid and effectual to all intents and purposes if the same be within the scope of the authority so given to such agent or attorney, as if the same were executed by the Trustee provided that any such power of attorney may be revoked at the pleasure of the trustee, giving the same and a new attorney or attorneys substituted. Every deed or instrument appointing any such agent or attorney or removing the same shall be executed in duplicate, and one of such duplicates shall be filed in the office of the Provincial Secretary of the Province of Ontario.

The Railway Company shall at all times keep at its principal office a record of all the sales of land which shall be made or contracted for as aforesaid, and of the price paid for the same, and the manner in which the purchase money shall have been paid or secured, and such record shall at all reasonable hours and times be open to the inspection of the Trustee, and the Railway Company shall furnish, from time to time, at intervals of not less than one year, to the Trustee, a true and correct copy thereof.

All expenses of the Trustee in connection with the release of the land grant lands, including its own compensation and the compensation of any attorney appointed by it shall be paid semi-annually by the Railway Company, and shall be secured under this indenture by a lien prior to the lien of the first mortgage bonds.

Sec. 3. If any receiver or receivers shall be in possession of the mortgaged railroads or any section or sections, part or parts thereof under any provision of this indenture, then all the powers conferred upon and reserved to the Railway Company by this Article may be exercised by the receiver or receivers in his or their discretion. A certificate under the corporate seal of the Railway Company, signed by the President or a Vice-President of the Railway Company, or under the hand of any receiver, may be received by the Trustee as conclusive evidence of any of the facts mentioned in this Article, which must be established in order to authorize the release of any property hereunder, and shall be full warrant and protection to the Trustee for its action on the faith thereof.

Sec. 4. In no event shall any purchaser of property sold or disposed of under any provision of this Article be required to see to the application of the purchase money.

Sec. 5. Any amounts which may be received by the Trustee, and which may under any of the provisions of this article be applicable to the redemption of the first mortgage bonds, shall be held by the Trustee as a sinking fund, and shall be applied by the Trustee towards such redemption by the purchase of said bonds in the open market if obtainable at a premium of not exceeding five per cent. and accrued interest. To the extent of which on the

first days of June and of December such amounts shall not have been so applied for redemption, the Trustees shall apply the same to the redemption of the said bonds at a premium of five per cent. in the following manner: The Trustee shall, by lot, in any usual manner to be from time to time fixed by the Trustee, designate the bonds to be redeemed by the application of the moneys in its hands. The Trustee shall forthwith give notice of such designation for redemption by publishing notice thereof three times a week for three successive weeks preceding the next half-yearly interest day, in two newspapers of general circulation published in the City of New York, in the State of New York. Such notice shall state the numbers of the bonds designated for redemption, shall require the holders thereof to present the same on such next half-yearly interest day, and shall state that interest on said bonds will then cease. A similar notice shall also be mailed to the holder of each registered bond which may be designated for redemption at his address upon such registry. Notice having been so given, interest on the first mortgage bonds so designated for redemption shall cease on such day, and on presentation in accordance with said notice, said bonds on surrender thereof with all matured coupons shall be purchased by the Trustee at a premium of five per cent.

All bonds redeemed under any of the provisions of this Article shall forthwith be cancelled by the Trustee, and on demand of the Railway Company surrendered to it.

Sec. 6. The Trustee, however, upon the written request from time to time of the shareholders of all the first mortgage bonds at the time of any such request outstanding, may release from the lien of this indenture any portion of the mortgaged property at the time subject to the lien of this indenture, upon payment to the Railway Company or the Trustee, as may be specified in such request of such consideration as may be therein approved.

Article Eleven.

The Railway Company, for itself, its successors and assigns, covenants, promises and agrees as hereinafter in the article set forth, namely:

The Railway Company will well and truly pay unto the lawful owners and holders thereof the interest and principal of the first mortgage bonds when and as the same shall become due and payable, according to the tenor and effect of said bonds and coupons, without deduction from either principal or interest of any tax or taxes imposed by the Dominion of Canada or by any Province or Municipality thereof, or by the United States of America, or by any State, County or Municipality thereof, which the Railway Company may be required to pay thereon or to retain therefrom under or by reason of any present or future law; and all coupons when and as paid shall forthwith be cancelled.

The Railway Company shall, until all the first mortgage bonds are full paid or satisfied, pay or cause to be paid, when the same shall become due and payable, all taxes, rates, levies, duties, assessments, or charges which may be lawfully imposed on the mortgaged premises, and other the trust estate, and on the interest of the Trustee in the trust estate; provided, however, that the Railway Company shall not be required to pay any such tax, rate, levy duty, assessment or charge so long as it shall, in good faith and by appropriate legal proceedings, contest the validity thereof. Should the Railway Company fail to pay any such tax, rate, levy, duty, assessment or charge, the Trustee may without prejudice to any of its rights under this indenture by reason of such default, pay and discharge the same, and have a lien upon the mortgaged premises for its advances for that purpose prior to the lien of this indenture.

The Railway Company shall properly maintain the mortgaged railroads and all other property at any time covered by this indenture, repairing, renewing and replacing the same as may be necessry, and shall properly preserve the franchises, rights and privileges relating thereto, and shall keep all wooden bridges and trestles and all buildings, rolling stock and personal property at any time covered by this indenture properly insured against loss or damage by fire, and shall exhibit the policies and the receipts for the payment of premiums to the Trustee on request. Should the Railway Company fail to effect or keep in force such insurance, or to produce evidence thereof at a reasonable time before the expiration of any contract for insurance from time to time in force, the Trustee may insure such property in like manner. The proceeds of any policy of insurance shall be applied by the Railway Company to the replacement or reconstruction of the destroyed or damaged property, or otherwise for the benefit of the mortgaged premises, or be paid to the Trustee and applied by the Trustee, in similar manner as prescribed in section 5 of Article ten, towards the redemption of the first mortgage bonds.

The Railway Company shall until all the first mortgage bonds are fully paid and satisfied, keep each piece of equipment from time to time subject to the lien of this indenture plainly lettered on each side with the name of the Railway Company.

The Railway Company, its successors and assigns, shall and will from time to time and at all times hereafter, upon the reasonable request of the Trustee and its successors in the trusts appointed according to the provisions hereof, make, do, execute, acknowledge and deliver all such further acts, deeds, conveyances and asurances in the law for the better and more effectually conveying, assuring and confirming unto the Trustee and its successors in the trust by this indenture, created for the further security and satisfaction of the first mortgage bonds, upon the trusts and for the uses and purposes herein expressed or intended: All and singular the railroads, franchises and property hereby mortgaged, conveyed or pledged, or intended so to be, as by the Trustee or any successor in the trust under the advice of counsel shall be reasonably advised or required.

The Railway Company, its successors and assigns, will indemnify and save harmless the Trustee and its sucessors in the trust against all loss and damage to which it or they may be subjected by the execution of this trust, or by the operation or management of the mortgaged premises, not caused by the personal misconduct or neglect of the Trustee or its successors in the trust.

And all stock dividends which may be declared and which may become payable upon any shares of stock which may be pledged or assigned to the Trustee hereunder, shall be transferred and delivered to the Trustee, and be by it held for the benefit of the holders of the first mortgage bonds, with the same effect and subject to all the conditions and provisions hereof, as if originally pledged hereunder. Should any of the companies whose shares may be so held pay dividends in the form of bonds or certificates of indebtedness, or in any form other than money, the Trustee shall also be entitled to receive and so hold such dividends and certificates of indebtedness. In the event of the payment of dividends in the form of certificates of indebtedness as aforesaid, the interest which may be paid upon such certificates or indebtedness shall be collected and paid over as above provided concerning cash dividends.

The Railway Company will not except subject to the prior lien of this indenture, sell any of the shares of stock that may be subject thereto: nor, except subject as aforesaid, pledge or agree to pledge or hypothecate the same, nor except subject as aforesaid, and except as otherwise in this indenture provided by any voluntary act or omission, part with the ownership of or title to such stock, or any part thereof, or with its equity of redemption therein, or by the voting power thereon, but will hold all and singular the

said shares of stock in such manner that, save as in this indenture otherwise provided, it shall retain in itself all its rights and powers as the holder of such stock.

The Railway Company as such holder of such stock and except as in this indenture otherwise provided, will not, by affirmative vote, or by abstaining from voting, or in any other manner, directly or indirectly, sanction or, holding a majority of the stock thereof, permit the guaranty of any bonds by such company, or sanction or permit any increase of the capital stock of any of said companies, or the creation of any additional mortgage or other lien upon any of their railroads, properties, rights, privileges or franchises, or the issue of any bonds, under any such mortgage unless effective provision shall be made that such proportion of such additional stock as the amount of capital stock so held by the Railway Company shall bear to the total issue of capital stock of such other company, and all of said bonds, shall immediately upon their creation and issue be received and pledged or assigned by the Railway Company to the Trustee subject to all the trusts of this indenture, and with the same effect as if at the date hereof and hereby such evidence of indebtedness, bonds and shares had been delivered and pledged, or had been assigned to said Trustee. Any and all shares of stock so received and pledged or so assigned, shall be fully paid up and be non-assessable.

Article Twelve.

Sec. 1. No holder of any first mortgage bond or coupon shall have the right to institute any suits, action or proceeding at law or in equity upon or in respect of this indenture, or for the execution of any trust or power hereof, or for the appointment of a receiver, or for any other remedy under or upon this indenture, unless such holder shall previously have given to the Trustee written notice of any existing default, and of the continuance thereof as hereinbefore provided; nor unless also the holders of fifteen per cent. in amount of the first mortgage bonds then outstanding shall have made written request upon the Trustee, and shall have afforded to it reasonable opportunity to proceed itself to exercise the powers hereinbefore granted or to institute such action, suit or proceeding in its own name after such right of action shall have accrued to the Trustee; nor unless also such holder or holders shall have offered to the Trustee adequate security and indemnity against the costs, expenses and liabilities to be incurred in or by reason of such action, suit or proceeding, and such notification, request and offer of indemnity are hereby declared in every such case at the option of the Trustee to be conditions precedent to the execution of the powers and trust of this indenture, and to any action or cause of action, for foreclosure or sale, or for the appointment of a receiver, or for any other remedy hereunder; it being intended that no one or more holders of first mortgage bonds or coupons shall have any right, in any manner whatever, to effect, disturb, or prejudice the lien of this indenture by his or their action, or to enforce any right hereunder except in the manner herein provided, and that all proceedings hereunder shall be instituted, had and maintained in the manner herein provided, and for the equal benefit of all holders of such outstanding bonds and coupons, but the foregoing provisions of this section are intended only for the protection of the Trustee, and shall not be construed to affect any discretion or power by any provision of this indenture given to the Trustee to determine whether or not it shall take action in respect of any default without such notice or request from bondholders, or to affect any other discretion or power given to the Trustee.

Sec. 2. No delay or omission of the Trustee, or of any holder of first mortgage bonds, to exercise any right or power accruing upon any default, shall impair any such right or power, or shall be construed to be a waiver of any such default or acquiescence therein; and every power and remedy given by this indenture to the Trustee or to the bondholders may be exercised from time to time, and as often as may be deemed expedient by the Trustee or by the bondholders.

ARTICLE THIRTEEN.

Sec. 1. The Trustee accepts the trusts of this indenture and agrees to execute them upon the following terms and conditions, to which the parties and holders of the first mortgage bonds agree:

The Trustee shall be under no obligation to see to the record, registry or filing of this indenture; or, while not in possession thereof, to see to the insurance of the mortgaged property, or to the payment of taxes, rates, levies, duties, assessments or charges thereon; or to the performance or observance of any of the covenants or agreements on the part of the Railway Company; and the Trustee may and shall authenticate and deliver the first mortgage bonds in accordance with the provisions hereof on the execution and delivery of this indenture, and notwithstanding this indenture, shall not have been filed, registered are recorded.

The Trustee shall be entitled to reasonable compensation for all the services rendered by it in the execution of the trusts hereby created, and such compensation, as well as the reasonable compensation of its counsel, and of such persons as it may employ in the administration or management of the trust, and all other reasonable expenses necessarily incurred and actually disbursed hereunder, the Railway Company agrees to pay, and for such payment the Trustee shall have a lien on the trust estate prior to the lien of this indenture.

The Trustee shall not be responsible in any manner whatsoever for the recitals herein contained as to the acts or powers of the Railway Company or its stock holders or otherwise, all of which are made by the Railway Company solely.

Unless and until the Trustee shall have received written notice to the contrary from the holders of not less than fifteen per cent. in amount of the first mortgage bonds outstanding, the Trustee may, for all the purposes of this indenture, assume that no default has been made in the payment of any of the first mortgage bonds or of the interest thereon; or in the observance or performance of any of the covenants contained in the first mortgage bonds or in this indenture; that no receiver has been appointed of the Railway Company or of its lines of railroad; that no order has been made or effective resolutions passed for the winding up or liquidation of the Railway Company; that the Railway Company is not in default under this indenture; and that none of the events hereinbefore denominated, events of default, has happened.

The Trustee shall not be under any obligation to take any action towards the execution or enforcement of the trusts hereby created, which, in its opinion, will be likely to involve it in expense or liability, unless one or more of the holders of the first mortgage bonds shall, as often as required by the Trustee, furnish it reasonable security and indemnity against such expense or liability; nor shall the Trustee be required to take notice of any default hereunder unless notified in writing of such default by the holders of at least fifteen per cent. in amount of the first mortgage bonds then outstanding; or to take any action in respect of any such default involving expense or liability

unless requested by an instrument in writing signed by the holders of not less than fifteen per cent. in amount of the first mortgage bonds then outstanding, and unless tendered reasonably security and indemnity as aforesaid, anything herein contained to the contrary notwithstanding; but neither any such notice or request nor this provision therefor shall affect any discretion herein given to the Trustee to determine whether or not the Trustee shall take action in respect to such default or to take action without such request.

The Trustee may employ agents or attorneys in fact, and shall not be answerable for the default or misconduct of any agent or attorney appointed by it in pursuance hereof if such agent or attorney shall have been selected with reasonable care, nor for anything whatever in connection with this trust except wilful misconduct or gross negligence.

The Trustee shall be reimbursed and indemnified against any liability or damage it may sustain or incur in the premises, and shall have a lien upon the trust estate prior to the lien of the first mortgage bonds for its compensation and expenses, and also for any such liability or damages.

The Trustee may advise with legal counsel and any action under this indenture taken or suffered in good faith by the Trustee, in accordance with the opinion of counsel shall be conclusive on the Railway Company and on all holders of the first mortgage bonds.

Sec. 2. The Trustee may resign and be discharged from the trusts created by this indenture by giving to the Railway Company notice in writing and to the householders notice by publication, of such resignation, specifying a date when such resignation shall take effect, which notice shall be published at least once on a day not less than thirty days or more than sixty days prior to the date so specified in a daily newspaper of general circulation at that time published in the City of New York, N. Y. Such resignation shall take effect on the day specified in such notice unless previously a successor Trustee shall be appointed as hereinafter provided, in which event such resignation shall take effect immediately upon the appointment of such successor Trustee.

Any Trustee hereunder may be removed at any time by an instrument in writing filed with the Trustee for the time being under this indenture, and executed by the holders of two-thirds in amount of the first mortgage bonds then outstanding.

Sec. 3. In case at any time the Trustee shall resign or shall be removed, or otherwise shall become incapable of action, a successor may be appointed by the holders of a majority in amount of the first mortgage bonds then outstanding, by an instrument or concurrent instruments, signed by such bondholders or their attorneys-in-fact, duly authorized, but, until a new Trustee shall be appointed by the bondholders as herein authorized, the Railway Company may, by proper instrument in writing executed by order of its Board of Directors, appoint a Trustee to fill such vacancy. Any trustee in succession to the Trustee appointed under any of the provisions of this Article, shall always be a trust company, having an office in the Borough of Manhattan, in the City of New York, N. Y., and having a capital and surplus aggregating at least two million dollars, if there shall be such a trust company willing and able to accept the trust upon reasonable or customary terms. The Trustee and every such successor Trustee shall be exempt from giving any bond or surety in respect of the execution of the trusts or powers herein contained, or otherwise in respect of the premises.

After any such appointment by the Railway Company it shall cause notice of such appointment to be published once a week in each of four successive weeks in two daily newspapers of general circulation published in the City of New York, N. Y., but any new Trustee so appointed by the Railway

Company shall immediately and without further act be superceded by a Trustee appointed in the manner as above provided by the holders of a majority in amount of the first mortgage bonds.

Sec. 4. Any successor Trustee appointed hereunder shall execute, acknowledge and deliver to the Railway Company an instrument accepting such appointment hereunder, and thereupon such successor Trustee without any further act, deed or conveyance, shall be vested with the appropriate authority, rights, powers and duties herein provided in that behalf, and upon the death, resignation of removal of any Trustee, all the estate, right, title and interest of such trustee in the trust estate shall wholly cease and determine but nevertheless, the Railway Company, its successors and assigns, will, in any and every such case execute upon such request any such deeds, conveyances or assurances as shall in the judgment of the Trustee so appointed be desirable or necessary to enable the trustee so appointed to execute the trusts by this indenture created, as fully and completely as if such appointed Trustee had been originally a Trustee, and in every case of resignation by a Trustee, or of removal of a Trustee, the Trustee so resigning or removed shall, at the request of the Railway Company, its successors or assigns, or of the Trustee so appointed, make and execute such deeds, conveyances or assurances to its successors. All the conveyances hereinbefore provided for shall be at the cost of the Railway Company, its successors or assigns.

Article Fourteen.

Sec. 1. Nothing in this indenture, or in any of the first mortgage bonds, shall prevent the consolidation or merger with the Railway Company, or the sale to the Railway Company, of the railroads, property or franchises of any other railroad company; provided, however, that such consolidation, merger, or sale shall be upon such terms as to preserve and not to impair the lien of this indenture or any of the rights and powers of the Trustee or the holders of the first mortgage bonds.

Sec. 2. Nothing contained in this indenture or in any of the first mortgage bonds shall prevent the consolidation or merger of the Railway Company with any other corporation, or the sale, subject to the continuing lien of this indenture, by the Railway Company of its railways, properties and franchises as an entirety; provided that as a condition of such sale or as a part of such consolidation or merger, the successor corporation formed by such consolidation or into which the Railway Company shall have been merged, or to which such sale shall have been made, shall assume the due and punctual payment of the principal and interest of all the first mortgage bonds and the performance of all the covenants and conditions of this indenture.

Sec. 3. For every purpose of this indenture, the term, the Railway Company, includes and means not only The Algoma Central and Hudson Bay Railway Company, but also any such successor corporation. Every such successor corporation shall possess, and from time to time may exercise, each and every right and power hereunder of The Algoma Central and Hudson Bay Railway Company, in it name or otherwise, and any act or proceeding, by any provision of this indenture required to be done or performed by any

board or officer of the Railway Company may be done and performed with like force and effect by the like board or officer of any corporation that shall at the time be such lawful successor of the Railway Company.

Article Fifteen.

No recourse under or upon any obligation, covenant or agreement contained in this indenture or in any first mortgage bond or coupon, or under any judgment obtained against the Railway Company or otherwise, shall be had against any incorporator, stockholder, officer or director of the Railway Company, or of any successor corporation, either directly or through the Railway Company, by the enforcement of any assessment or by any legal or equitable proceeding by virtue of any statute or otherwise. This indenture and the first mortgage bonds are solely corporate obligations, and no personal liability whatever shall attach to or be incurred by the stockholders, directors or officers of the Railway Company, or of any successor corporation, or any of them, under or by reason of any of the obligations, covenants or agreements contained in this indenture or in any of the first mortgage bonds or coupons, nor shall any such personal liability be implied therefrom; and any and all personal liability of every name and nature, whether at common law or in equity, or by statute or constitution, of every such stockholder, officer or director, is hereby expressly waived as a condition of and consideration for the execution and delivery of this indenture, and the execution and issue of such bonds and coupons.

Article Sixteen.

Any request or other instrument required by this indenture to be signed and executed by bond holders may be in any number of concurrent instruments of similar tenor, and may be executed by such bond holders in person, or by an agent or attorney appointed by an instrument in writing. Proof of the execution of any such request or other instrument, or of a writing appointing any such agent or attorney, or of the holding by any person of bonds transferable by delivery, shall be sufficient for any purpose of this indenture, and shall be conclusive in favor of the Trustee with regard to any action taken by the Trustee under such request or other instrument, if made in the following manner, viz.: (a) The fact and date of the execution by any person of any such request or of any other instrument in writing may be proved by the certificate of any notary public or other officer authorized to take either within or without the State of New York acknowledgments of deeds to be recorded in said State, certifying that the person signing such request or other instrument acknowledge to him the execution thereof; or by the affidavit of a witness to such execution (b) the amount of bonds transferable by delivery held by any person executing any such request or other instrument as bond holder, and the issue numbers of the bonds held by such person and the date of his holding the same, may be proved by a certificate issued by any trust company, bank or other depository (wheresoever situate), whose certificate shall be deemed by the Trustee to be satisfactory, shewing that at the date therein mentioned such person had on deposit with such depositary or exhibited to it the bonds numbered and described in such certificate, and such holding for the purpose of action by the Trustee on the faith thereof, shall be deemed to continue for two calendar months ensuing the date of such certificate; (c) the ownership of registered bonds shall be proved

by the books for the registry of such bonds as provided in the first article hereof.

ARTICLE SEVENTEEN.

Any written demand, request, notice, designation, direction, or nomination to be made by the Railway Company under any of the provisions hereof, shall be deemed sufficiently made and executed if executed under the corporate seal of the Railway Company by the President or by a Vice-President of the Railway Company. The Trustee may receive a certificate signed by the Secretary or by an assistant Secretary of the Railway Company as sufficient evidence of the passage of any resolution of the Board of Directors of the Railway Company or by the Executive Committee of said board.

The term Trustee when herein used shall be held and construed to mean the Trustee for the time being, original or successor; and the words Trustee, bond, bond holder, and holder shall include the plural as well as the singular number.

ARTICLE EIGHTEEN.

The Railway Company will not at any time insist upon or plead, or in any manner whatsoever claim or take the benefit or advantage of, any stay or extension law wherever enacted, now or at any time hereafter in force, which may affect the covenants and terms of performance of or lien of this indenture, nor will it claim, take or insist upon any benefit or advantage from any law now or hereafter in force, providing for the valuation or appraisement of the mortgaged premises, or the trust estate or of any of the securities or stock at any time forming part of the trust estate prior to any sale or sales thereof to be made pursuant to any provision herein contained, or to the decree of any court of competent jurisdiction; nor will it after any such sale or sales, claim or exercise any right under any law or statute whenever enacted and now or at any time hereafter in force, to redeem the mortgaged premises or the trust estate or any part thereof, or of any securities or stock so sold: and the Railway Company hereby expressly waives all benefit or advantage of any such law or laws, and covenants that it will not hinder, delay or impede the execution of any power herein granted and delegated to the Trustee, but will suffer and permit the execution of every such power as though no such law or laws had been made or enacted.

ARTICLE NINETEEN.

Nothing in this indenture expressed or implied is intended or shall be construed to confer upon or give to, any person or corporation, other than the parties hereto and the holders of the first mortgage bonds, any right, remedy or claim, under or by reason of this indenture or any covenant, condition or stipulation hereof; and all the covenants, stipulations, promises and agreements in this indenture contained by or on behalf of the Railway Company shall be for the sole and exclusive benefit of the parties hereto and of the holders of the first mortgage bonds.

In witness whereof The Algoma Central and Hudson Bay Railway Company has caused its corporate seal to be hereunto affixed and this indenture to be signed by its President or a Vice-President, and by its Secretary or an Assistant Secretary, and General Trust Company of New York, in token of its acceptance of this trust, has caused its corporate seal to be hereunto affixed and this indenture to be signed by its President or a Vice-President, and by its Secretary or an Assistant Secretary.

THE ALGOMA CENTRAL AND HUDSON BAY RAILWAY COMPANY.

(Seal.) by "T. C. SEARCH."
Vice-President.

Attest:

J. PARKE HOOD,
Secretary.

Executed, acknowledged and delivered by The Algoma Central and Hudson Bay Railway Company, in the presence of

E. H. SANBORN.

CENTRAL TRUST COMPANY OF NEW YORK.

(Seal.) by J. N. WALLACE,
Fourth Vice-President.

Attest:

GEO. BERTINE,
Secretary.

Executed, acknowledged and delivered by the Central Trust Company of New York, in the presence of

WILLIAM D. EATON.

State of New York,
County of New York,
Borough of Manhattan.
To wit:

I, William D. Eaton, of the City of New York, in the State of New York, make oath and say:

1. That I was personally present and did see the annexed trust deed, purporting to be made between The Algoma Central and Hudson Bay Railway Company and Central Trust Company of New York, duly signed, sealed and executed by the said Central Trust Company of New York, the corporate seal thereof being affixed by and in the presence of James N. Wallace, the Fourth Vice-President, and George Bertine, the Secretary of the said Company, and the signatures attesting the execution of the said document by the said Company were made in my presence by the said James N. Wallace and George Bertine, and the name William D. Eaton subscribed as a witness thereto is in my proper handwriting.

2. That the said trust deed was executed at the City of New York on the 28th day of February, A. D., 1903.

"WILLIAM D. EATON."

Sworn before me at the City of New York, in the State of New York, this 28th day of February, A.D., 1903.

(Seal.) W. H. SMIDT,

Notary Public, Rockland Co.
Certified filed in New York Co.

State of Pennsylvania, *To wit:*
County of Philadelphia.

I, E. H. Sanborn, of the City of Philadelphia, in the State of Pennsylvania, make oath and say:

1. That I was personally present and did see the annexed trust deed, purporting to be made between The Algoma Central and Hudson Bay Railway Company and Central Trust Company of New York, duly signed, sealed and executed by the said The Algoma Central and Hudson Bay Railway Company, the corporate seal thereof being affixed by and in the presence of Theodore C. Search, the Vice-President, and J. Parke Hood, the Secretary of the said Company, and the signatures attesting the execution of the said document by the said Company were made in my presence by the said Theodore C. Search and J. Parke Hood, and the name E. H. Sanborn subscribed as a witness thereto is in my proper handwriting.

2. That the said trust deed was executed at the City of Philadelphia on the 27th day of February, 1903.

E. H. SANBORN."

Sworn before me at the City of Philadelphia, in the State of Pennsylvania, this 27th day of February, A.D., 1903.

(Seal.) "HARRY J. REBMAN,"

A Notary in and for the State of Pennsylvania, County of Philadelphia. Commission expires March 13, 1905.

C.

(CHARGE FROM ALGOMA CENTRAL & H.B.R. CO. TO CENTRAL TRUST CO.)

LAND TITLES ACT.

The Algoma Central and Hudson Bay Railway Company, hereinafter referred to as The Railway Company, the registered owner of the lands entered in the Office of Land Titles at Sault Ste. Marie, as follows: Parcels Numbers 104 Algoma, 105 Algoma, 74 Algoma, 1,721 Algoma, 1,739 Algoma, 1,852 Algoma, 1,786 Algoma, 11 Algoma, 1 Algoma West Section, 931 Algoma, and 11 Algoma West Section, all in the Register for the District of Algoma (the said lands being more particularly described in the schedule annexed to the charge), hereby charge such lands, being the whole of the said parcels, with payment to Central Trust Company of New York, hereinafter referred to as the Trustee, on the first day of January, 1933, or such earlier date as the bonds hereinafter mentioned shall, pursuant to the terms thereof, become due, of the principal sum of Six Million Seven Hundred and Fifty Thousand Dollars, with interest at the rate of Five per cent. per annum, payable half-yearly, with power of sale as herein provided.

If one or more of the following events, hereinafter called the events of default, shall happen, that is to say:

(a) default shall be made in the payment of any installment of interest on any of the first mortgage bonds issued and to be issued by the Railway Company, bearing date of the first day of January, 1903, being each for the sum of one thousand dollars, and numbered consecutively from one to six thousand seven hundred and fifty, when and as the same shall become payable, as therein and herein expressed, and such default shall continue for the space of thirty days, or default shall be made in the payment of the principal of any of the said bonds when the same shall become due and payable by their terms or by declaration or otherwise; or

(b) default shall be made by the Railway Company in the observance or performance of any other of the covenants, conditions, and agreements in the first mortgage bonds or in this charge expressed, and the Railway Company shall not remedy such default within three months after written notice stating such default, and requiring the Railway Company to comply with the covenant or condition so in default, shall have been served upon the Railway Company by the Trustee; or

(c) a permanent receiver of the Railway Company, or of its premises and property, shall be appointed, or an order made, or effective resolution passed for the winding up or liquidation of the business of the Railway Company; or

(d) if a distress or execution be levied or enforced upon or against any of the chattels or property of the Railway Company, or if any execution or other process is sued out against the premises mortgaged to secure said bonds or any part thereof; or

(e) if the Railway Company shall, without the consent in writing of the Trustee, cease to carry on the same; the Trustee, personally or by its attorneys or agents, may forthwith enter into and upon all or any of the

mortgaged premises or any of the premises before mentioned and every part thereof, and may exclude the Railway Company and its agents and servants wholly therefrom, and having and holding the same may use, operate, manage and control said premises and other property, regulate and conduct the business thereof, either personally or by superintendents, managers, receivers, agents, servants or attorneys to the best advantage of the holders of the said first mortgage bonds, and inter alia, may win, get, treat, refine and market the minerals from the mines, mineral claims and mining properties included in the said parcels aforesaid.

And the Trustee may thereupon declare the principal of all the said first mortgage bonds to be forthwith due and payable, without notice, to the Railway Company, and may therefore waive such default and its consequences, but no such waiver shall extend to or effect any subsequent default or impair any right consequent thereon.

The Trustee may, on the happening of any one or more of the events of default, and either without or after entry upon any of the mortgaged premises, sell any of the mortgaged premises either at public auction or private contract, or in such other manner as may be considered expedient, and every such sale may be carried out and completed without any further consent or concurrence of the Railway Company.

In the event of any such sale, or any sale under any judgment for sale of the said parcels made in an action for the enforcement of this charge, the property which shall then be vested in the Trustee as security for the said first mortgage bonds shall be sold in one parcel and as an entirety, including all the rights, titles, estates, plants, equipment, franchise, contracts, shares of stock, bonds and other real and personal property of every name and nature, and the good will of the business and undertaking of the Railway Company, unless such sale as an entirety be impracticable by reason of some Statute or other cause, or unless the holders of a majority in amount of the first mortgage bonds then outstanding shall in writing request the Trustee to cause such premises and property to be sold in parcels, in which case the sale shall be made in such parcels as may be specified in such request. This provision shall bind the parties hereto, and each and every of the holders of the first mortgage bonds and coupons, but shall not be deemed in any wise to restrict the Trustee in disaffirming in its discretion any lease or in surrendering any leasehold constituting part of the mortgaged premises, with the approval of the court, if any, in which proceedings may be pending for the enforcement of this charge.

Provided this mortgage be void on payment of six million seven hundred and fifty thousand dollars, in gold coin of the present standard of weight and fineness, free of tax, with interest in like gold coin and free of tax, at five per cent. per annum, computed from the first day of January, 1903, as follows: The said principal sum on the first day of January, 1933, or such earlier date as the said mortgage bonds shall become due, with interest thereon at the rate aforesaid, payable half-yearly on the first days of January and July in each year, and taxes and performance of statute labor.

The Railway Company covenants with the Trustee that on default the Trustee shall have quiet possession of the said lands free from all encumbrances.

And that the Railway Company will insure the buildings on the said lands to the amount of their full insurable value.

Provided, that the Trustee may distrain for arrears of interest.

Provided that in default of the payment of the interest hereby secured, the principal hereby secured shall become due and payable.

This charge is made in pursuance of the Act Respecting Short Forms of Mortgages.

Dated this first day of January, A.D. 1903.

THE ALGOMA CENTRAL AND HUDSON BAY RAILWAY COMPANY.

By "T. C. SEARCH,"

Vice-President.

"J. P. HOOD,"

(Seal.) *Secretary.*

Witness:

W. J. DAVIS.

DUPLICATE No. 5,000.

Received at the Office of Land Titles, Sault Ste. Marie, at 10 o'clock a. m., of the 28th day of April, A.D. 1903, and entered in

Fol. 42, Vol. 1, Parcel 11.
" 296, Vol. 1, Parcel 74.
" 415, Vol. 1, Parcel 104.
" 247, Vol. 5, Parcel 931.
" 222, Vol. 9, Parcel 1721.
Fol. 294, Vol. 9, Parcel 1739.
" 482, Vol. 9, Parcel 1786.
" 746, Vol. 9, Parcel 1852.
" 2, Vol. W.S., Parcel 1.
" 42, Vol. W.S., Parcel 11.

"HY. C. HAMILTON,"

L.M.T., Algoma.

D.

PRO. NOTE FOR $725,000.00.

$725,000. Philadelphia, Pa., January 1, 1903.

On July 1, 1903, without grace, for value received, The Algoma Central & Hudson Bay Railway Company promises to pay to The Algoma Commercial Company, Limited, or order, at the banking house of Speyer & Co., in the City of New York, N. Y., seven hundred and twenty-five thousand dollars ($725,000) in gold coin of the United States of or equal to the present standard of weight and fineness, and interest thereon from January 1st, 1903, at the rate of five per centum per annum, payable semi-annually, at said banking house, in like gold coin, on the first days of July and January in each year. The principal and interest of this note is payable without deduction for any tax or taxes which the Railway Company may require to retain thereout or deduct therefrom under any present or future law of the Dominion of Canada or any Province or municipality thereof, or of the United States of America or any State, county or municipality thereof.

This note is secured by mortgages bearing even date herewith by said Railway Company to Central Trust Company of New York, on certain vessels and shipping property of said Railway Company.

The Algoma Central & Hudson Bay Railway Company hereby gives the holders of this note, in case of any default on the part of the Railway Company in the payment of the principal or interest of this note, full power and authority to enforce said mortgages in any manner in their absolute discretion, and for that purpose hereby authorizes said Central Trust Company of New York, upon notice in writing to it from the holders of this note of the happening of any such default to enforce said mortgages in any manner in its absolute discretion, or as may be requested by such holders, and without prejudice to such general authority to sell the mortgaged vessels and shipping property at public or private sale, without notice of the amount claimed to be due, without demand of payment, without advertisement and without notice of intention to sell, or of the time and place of sale, notice of each and every one of which is hereby waived, and after deducting all legal and other costs and expenses, including counsel fees, to apply the residue of the proceeds to the payment of this note, including interest, accounting to The Algoma Central & Hudson Bay Railway Company for the surplus, if any. At any sale at public auction of the vessels and shipping property embraced in said mortgages or any of them, the holders of this note may purchase all or any thereof free from any right of redemption or claim of said The Algoma Central & Hudson Bay Railway Company, and said vessels and shipping property may be sold as said Central Trust Company, of New York may, in its absolute discretion, determine, or as the holders of this note may request, in one parcel or in such parcels and in such order as said Trust Company may in its discretion deem expedient or such holders request.

The payee and any subsequent holder of this note may assign and transfer this note and all rights in and to said mortgages securing the same.

E.

MORTGAGE FROM MANITOULIN & NORTH SHORE R. CO. TO CENTRAL TRUST CO.

This indenture, dated the first day of January in the year one thousand nine hundred and three, made by and between The Manitoulin and North Shore Railway Company, hereinafter called the Manitoulin Company, of the first part, and Central Trust Company of New York, a corporation duly created and existing under and by virtue of the laws of the State of New York, hereinafter called the Trustee, of the second part:

Whereas the Manitoulin Company has been incorporated by act of the Parliament of Canada, being Chapter 64 of the Statutes of Canada, 63-64 Victoria (1900) as amended by Chapter 74 of the Statutes of Canada, 1 Edward VII. (1901) and

Whereas the Manitoulin Company, under and by virtue of said Chapter 64 of the Statutes of Canada, 63-64 Victoria (1900), is empowered to lay out, construct and operate a railway extending from a point in or near the Town of Little Current, in the District of Manitoulin, in the Province of Ontario, thence northerly and easterly a distance of one hundred miles, crossing the main line of the Canadian Pacific Railway Company at or near Onaping or Cartier Stations, and also from a point in or near the Township of Drury or Hyman on its said line of railway, thence easterly to the Town of Sudbury, in the District of Nipissing, and also from a point at or near the said Town of Little Current, thence southeasterly to a suitable point on the south shore of Manitoulin Island or Fitzwilliam Island, and from a point near Tobermoray, in the County of Bruce, thence south and easterly to the Town of Meaford, in the County of Grey, passing through or near the Towns of Wiarton and Owen Sound; and

Whereas the Manitoulin Company, under and by virtue of Chapter 74 of the Statutes of Canada, 1 Edward VII. (1901) is empowered to construct and operate a line of railway from the Town of Sudbury, in the District of Nipissing, thence northeasterly a distance of about fifty miles to Lake Tamagaming, and from a point on the Railway Company's line of railway in the Township of Drury or Hyman, thence northwesterly by the most feasible route to a point on Lake Superior between Michipicoten Harbor and Betchewana Bay; and

Whereas so much of the line of railway of the Manitoulin Company as extends from Sudbury to the Gertrude Nickel Mine, a distance of thirteen and one-half miles, has been completely constructed and is now in operation; and

Whereas, under and by virtue of an act of the Legislature of Ontario, being Chapter 23 of the Statutes of Ontario, 1 Edward VII. (1901), it is provided that the Lieutenant-Governor-in-Council may set apart out of the ungranted lands of Ontario, and within the District of Algoma, and grant as subsidies to the Manitoulin Company ten thousand acres of land per mile of the Manitoulin Company's line of railway from Meaford to Owen Sound, a distance of twenty-one miles; ten thousand acres of land per mile of said railway from Wiarton passing through the Town of Little Current, in the District of Manitoulin to White Fish River, in the District of Algoma, but not including fifteen miles of water communication, a distance of one hundred and five miles of railway or thereabouts; ten thousand acres of land per mile for the Manitoulin Company's steel car ferry lines from

Tobermoray or some other suitable harbor on the north shore of the County of Bruce to Fitzwilliam Island or to the southeast shore of Manitoulin Island, a distance of fifteen miles are thereabouts; seven thousand four hundred acres of land per mile of said line of railway from White Fish River to Onaping Station on the Canadian Pacific Railway line, a distance of forty-five miles or thereabouts; seven thousand four hundred acres of land per mile of said line of railway from a point on the said railway at or near the southeast corner of the Township of Trill to Sudbury, a distance of thirty miles or thereabouts; and seven thousand four hundred acres of land per mile of the said line of railway from the said point at or near the southeast corner of the Township of Trill to a point one hundred and thirty miles westerly towards Michipicoten or Betchewana Bay; and

Whereas for the purpose of the construction and equipment of said line of railway and in the conduct of its business and property, the Manitoulin Company has become largely indebted, and it is expedient, and the Manitoulin Company desires to fund its indebtedness and to provide for making additions and extensions, and for such purposes and for the purchase of additional equipment and property, to borrow money; and

Whereas the shareholders of the Manitoulin Company, at a special general meeting called in the manner provided by the railway Act have authorized the Directors of the Manitoulin Company to issue its bonds, to to be known as its Firt Morgage five per cent. Thirty-Year Gold Bonds to be limited to the aggregate principal amount at any one time, outstanding of $8,820,000 and to $30,000 per mile of railway of the Manitoulin Company at the time of issue constructed, to be of the denomination of $1,000 each, in coupon form, with the privilege of registration as to principal, to bear interest from January 1, 1903, at the rate of five per cent. per annum, payable semi-annually on the first days of July and January in each year, to mature on the first day of January, 1933, and to be payable, both as to principal and interest, at the office or agency of the Manitoulin Company, in the City of New York, in the State of New York, in the United States of America, in gold coin of said United States of or equal to the present standard of weight and fineness, free of tax, and to be redeemable at the option of the Manitoulin Company at par on any half-yearly interest day on thirty days' notice; and

Whereas for the purposes aforesaid, and in further pursuance of said resolutions of its Board of Directors, and of its shareholders, the Manitoulin Company, in order to secure the payment of said First Mortgage Five Per Cent. Thirty-year Gold Bonds, has determined to execute and deliver a mortgage and deed of trust on and of all said lines of railway of the Manitoulin Company now owned or hereafter to be acquired, constructed, or to be constructed, and on the appurtenant property, equipment, rights and franchises, and on and of all other railroads and all property of ever character owned by the Manitoulin Company at the date of the execution and delivery of this indenture, and at any time thereafter by it acquired, including any lands set apart by the Lieutenant-Governor-in-Council of the Province of Ontario, and granted as subsidies to the Manitoulin Company, and on and of the revenues of the mortgaged premises; and

Whereas said resolutions of the shareholders of the Manitoulin Company were adopted and passed by the unanimous vote of holders of the entire capital stock of the Manitoulin Company at a special general meeting of said holders, held at Sault Ste. Marie, Ontario, on the tenth day of February, 1903, pursuant to resolutions of the Board of Directors of the

Manitoulin Company calling such meeting, and pursuant to notice duly given by publication in accordance with the provisions of the Railway Act of Canada; and

Whereas the bonds so to be issued are to be substantially in the following form:

No. ..... $1,000.

DOMINION OF CANADA:

PROVINCE OF ONTARIO.

THE MANITOULIN AND NORTH SHORE RAILWAY COMPANY.

First Mortgage, Five Per Cent. Thirty Year Gold Bond.

The Manitoulin and North Shore Railway Company, hereinafter called the Manitoulin Company, for value received, promises to pay to bearer, or, if this bond be registered, to the registered holder hereof, the sum of one thousand dollars in gold coin of the United States of America, of or equal to the present standard of weight and fineness on the first day of January, 1933, at the office or agency of the Manitoulin Company, in the City of New York, in the State of New York, in the United States of America, and to pay interest thereon from the first day of January, 1903, at the rate of five per centum per annum, payable at said office or agency in like gold coin semi-annually, on the first days of July and January in each year, upon presentation and surrender of the interest coupons hereto annexed, as they severally mature. Both the principal and interest of this bond are payable without deduction for any tax or taxes which the Manitoulin Company may be required to pay thereon or retain therefrom under any present or future law of the Dominion of Canada, or of any Province or Municipality thereof, or of the United States of America, or of any State, County or Municipality thereof.

This bond is one of a series of coupon bonds of the Manitoulin Company, known as its First Mortgage Five Per Cent. Thirty Year Gold Bonds, limited to the principal amount of $8,820,000 at any one time outstanding, and to $30,000 per mile of railway of the Manitoulin Company, constructed at the time of issue, all of like tenor, date and amount, numbered from one consecutively upwards, and all issued and to be issued under and equally secured by a mortgage and deed of trust dated January 1, 1903, executed by the Manitoulin Company to Central Trust Company of New York, as Trustee. For a description of the property and franchises mortgaged, the nature and extent of the security, the rights of the holders of bonds, and the terms and the conditions upon which the bonds may be issued and are secured, reference is made to said mortgage and deed of trust.

The bonds of this issue are subject to payment at par and accrued interest, at the option of the Manitoulin Company on any half-yearly interest day, on thirty days' notice, as provided in said mortgage and deed of trust. This bond is entitled to the benefits of the sinking fund created under said mortgage and deed of trust, and is subject to redemption for the purposes of said sinking fund at a premium of five per cent.

This bond shall pass by delivery unless registered in the name of the owner on the books of the Manitoulin Company, such registry being noted on the bond by the Manitoulin Company. After such registry, no transfer

shall be valid unless made on said books by the registered holder in person, or by his attorney, duly authorized in writing, and similarly noted on the bond, but the same may be discharged from registry by a transfer thereon to bearer and thereupon transferability by delivery shall be restored; but this bond may again from time to time be registered or transferred to bearer as before. Such registration, however, shall not affect the negotiability of the coupons, which shall continue to be transferable by delivery.

If the Manitoulin Company shall make default in the payment of the principal of the bond, or of the interest thereon when and as the same by the terms hereof or of said mortgage and trust deed securing this bond shall become due and payable, then at the next annual general meeting of the Manitoulin Company and at all subsequent meetings, the registered holder of this bond, the Manitoulin Company so being and remaining in default, shall in respect of this bond have and possess the same right and privilege and qualification for being elected a director or voting at general meetings as would attach to him as a shareholder if he held fully paid-up shares in the Manitoulin Company to an amount corresponding to the amount then due upon this bond, but subject to the provisions of the Railway Act.

This bond shall not be valid or become obligatory for any purpose until it shall have been authenticated by the certificate of the trustee under said mortgage and deed of trust hereon endorsed.

In Witness Whereof the Manitoulin and North Shore Railway Company has caused this bond to be signed by its Preident, or one of its Vice-Presidents, and its corporate seal to be hereunto affixed, and to be attested, by its Secretary or an Assistant Secretary, and coupons for said interest, with the engraved signature of its Treasurer, to be attached hereto, as of the first day of January, 1903.

THE MANITOULIN AND NORTH SHORE RAILWAY COMPANY.

by *President.*

Attest: *Secretary.*

(Form of interest coupon.)

No. ..... $25.

On the first day of ..... 19...., unless the bond hereinafter mentioned shall therefore have been redeemed, The Manitoulin and North Shore Railway Company will pay to bearer, at its office or agency, in the City of New York, N. Y., U. S. A., twenty-five dollars, United States gold coin, being six months' interest then due on its First Mortgage Five Per Cent. Thirty Year Gold Bond No. ...

Treasurer.....

(Form of Trustee's certificate.)

This is to certify that this bond is one of the bonds described in the within-mentioned mortgage and deed of trust.

CENTRAL TRUST COMPANY OF NEW YORK,

by *Vice-President.*

Now, therefore, this indenture witnesseth, that in consideration of the premises and in order to secure the payment of all said bonds, which are hereinafter called first mortgage bonds, at any time issued and outstanding under this indenture, according to their tenor, purport and effect, as well the interest as the principal thereof, and to secure the performance

and observance of all the covenants and conditions therein and herein contained, and to declare the terms and conditions upon which the first mortgage bonds are issued, received and held, and for and in consideration of the premises and of the acceptance or purchase of the first mortgage bonds by the holders thereof, and of the sum of one hundred dollars, lawful money, to it duly paid by the Trustee at or before the ensealing and delivery of these presents, the receipt whereof is hereby acknowledged, the Manitoulin Company hath granted, bargained, sold, released, conveyed, confirmed, assigned, transferred and set over, and by these presents doth grant, bargain, sell, release, convey, confirm, assign, transfer, and set over unto the Trustee, its successors in the trust and its and their assigns forever:

I

All and singular the line of railroad of the Manitoulin Company, constructed and to be constructed, now owned and hereafter to be acquired: Extending from a point at or near the Town of Little Current, in the District of Manitoulin, in the Province of Ontario, thence northerly and easterly a distance of one hundred miles, crossing the main line of the Canadian Pacific Railway at or near Onaping or Cartier Stations; and also from a point in or near the Township of Drury or Hyman, on its said line of railway, thence easterly to the Town of Sudbury, in the District of Nipissing: and also from a point at or near the Town of Little Current, thence southeasterly to the Town of Sudbury, in the District of Nipissing; and also from a point at or near the Town of Little Current, thence southeasterly to a suitable point on the south shore of Manitoulin Island or Fitzwilliam Island; and from a point near Tobermoray, in the County of Bruce, thence south and easterly to the Town of Meaford, in the County of Grey, passing through or near the Towns of Wiarton and Owen Sound; and from the Town of Sudbury, in the District of Nipissing, thence northeasterly a distance of about fifty miles to Lake Temagaming; and from a point on the Manitoulin Company's line of railway, in the Township of Drury or Hyman, thence northwesterly by the most feasible route to a point on Lake Superior between Michipicoten Harbor and Betchewana Bay;

All other railroads which the Manitoulin Company now owns or which it may at any time hereafter acquire, and also all the estate, right, title and interest of the Manitoulin Company in and to all other railroads in which the Manitoulin Company now has, or may hereafter acquire, a right, title or interest, whether leasehold or by operating contract, or by the acquisition of shares of stock in the companies owning the same or the obligations of such companies, or otherwise howsoever, subject, however, as to any railroads or interests therein hereafter acquired, to any liens thereon at the time of such acquisition thereof by the Manitoulin Company, and to any purchase money liens thereon created in the acquisition thereof.

All telegraph and telephone lines, including all poles, wires and instruments; all rights of way, stations and depot grounds; all tunnels, roadbeds, spurs, sidings, double tracks, turnouts, switches and turntables; all superstructures, bridges, stringers, ties, rails and frogs, chairs, bolts, splices and other railroad appurtenances; all station houses, warehouses, elevators, docks, wharves, harbors, freight houses, engine houses, car houses, water stations, water tanks, machine shops and other structures; all engines, tenders, cars and other rolling stock and equipment; all furniture, machinery, tools and implements; all materials and supplies; all leases, operating, trackage and traffic agreements; all plans, profiles, specifications, books, title deeds, assurances, contracts, paper and documents; the interest of the

Manitoulin Company as the hirer or tenant of any property, real or personal; and all property, real, personal and mixed of every character, which the Manitoulin Company now owns or which it may hereafter acquire.

Together with all and singular the tenements, hereditaments and appurtenances thereunto belonging, or in any wise appertaining, and the reversion and reversions, remainder and remainders, rents, issues and profits thereof, and also all the estate, right, title, interest, property, possession, claim and demand whatsoever, as well in law as in equity, of the Manitoulin Company, of, in and to the above-described premises and property, and every part and parcel thereof, with the appurtenances, and the franchises of the Manitoulin Company appertaining to the lines of railroad above described, and at any time subject to the lien of this indenture or hereafter to appertain thereto;

II.

All and singular the said land grant and all lands which have been or may hereafter be granted, conveyed or patented to the Manitoulin Company, or to which the Manitoulin Company may be entitled under and by virtue of the provisions of the said statute of the Province of Ontario, Chapter 23, 1 Edward VII. (1901), or any Statute or Act that has been or may be passed, amending, altering or varying the same, and all right, title and interest which the Manitoulin Company now has or may at any time hereafter have, to ask for, demand, take and receive the said lands, or any part of parts thereof, a conveyance or patent or a transfer of the same or any part or parts thereof, and all rights, claims and demands of every nature and kind whatsoever which the Manitoulin Company now has, or at any time hereafter has, or may or could or might have under and by virtue of the provisions of the said statute or any future statute amending, altering or varying the same, or under the provisions of any contract or agreement with the said Government of the Province of Ontario, and all the rents, issues and profits thereof, and also all the estate, right, title, interest, property, possession, claim and demand whatsoever, which the Manitoulin Company now has or is entitled to, or shall or may hereafter acquire, into or concerning the said lands and land grant and all and every part or parcel thereof with the appurtenances thereto, with the exception, however, of any of the said lands which are or shall be used in the construction of the railway and any branches or extensions thereof or for the operation thereof, and of the telegraph line or lines of the Manitoulin Company, or for roadway, track, yard, depot grounds, buildings, wharves, docks or other erections appertaining thereto;

III.

The undertaking of the Manitoulin Company and all tolls, revenues, earnings, income, rents, issues, profits and assets of the Manitoulin Company, present and future, and of all property at any time subject to this indenture;

To have and to hold all and singular the said railroads, equipment, franchises, rents, revenues, assets and property unto the trustee, its successors in the trust, and its and their assigns, forever:

But in trust, nevertheless, for the common and equal use, benefit and security of all and singular the person or persons, firm or firms, bodies politic or corporate, who shall from time to time be holders of any of the first mortgage bonds or coupons, and without preference of any of said bonds over any of the others by reason of priority in the time of issue or negotiation thereof, or otherwise, howsoever: subject to the terms, provisions and stipulations in the first mortgage bonds contained, and for the uses and purposes and upon and subject to the terms, conditions, provisoes and agreements hereinafter expressed and declared;

ARTICLE ONE.

Sec. 1. The first mortgage bonds shall be executed on behalf of the Manitoulin Company, and delivered to the Trustee for authentication by it. In case the officers who shall have signed and sealed any of said bonds shall cease to be such officers of the Manitoulin Company before the bonds so signed and sealed shall have been actually authenticated and delivered by the Trustee, such bonds may, nevertheless, be adopted by the Manitoulin Company, and be issued, authenticated and delivered, as though the persons who signed and sealed such bonds had not ceased to be officers of the Manitoulin Company. The coupons to be attached to such bonds shall be authenticated by the engraved signature of the present treasurer or of any future treasurer of the Manitoulin Company, and the Manitoulin Company may adopt and use for that purpose the engraved signature of any person who shall have been such treasurer, notwithstanding the fact that he may have ceased to be such treasurer at the time when such bonds shall be actually authenticated and delivered. Only such bonds as shall bear thereon endorsed a certificate substantially in the form hereinbefore recited, executed by the Trustee, shall be secured by this indenture or entitled to any lien right or benefit hereunder; and such certificate of the Trustee upon any such bond executed on behalf of the Manitoulin Company shall be conclusive evidence that the bond so authenticated has been duly delivered to the Manitoulin Company, or upon its order, in accordance with the provisions of this indenture. Before authenticating or delivering any first mortgage bond, all coupons thereon, then matured, shall be cut off, cancelled and delivered to the Manitoulin Company. The Manitoulin Company and the Trustee may deem and treat the bearer of any first mortgage bond which shall not at the time be registered as hereinafter authorized, and the bearer of any coupon for interest on any first mortgage bond, whether such bond shall be registered or not, as the absolute owner of such bond or coupon for the purpose of receiving payment thereof and for all other purposes whatsoever, and the Manitoulin Company and the Trustee shall not be affected by any notice to the contrary.

Sec. 2. The Manitoulin Company will keep at an office or agency to be maintained by it in the Borough of Manhattan, in the City of New York, in the State of New York, U. S. A., or at some bank or trust company in said borough of said city, a sufficient register or registers of the first mortgage bonds, which shall at all reasonable times be open for inspection by the Trustee; and, upon presentation for such purposes, the Manitoulin Company will, under such reasonable regulations as it may prescribe, register therein any first mortgage bonds. The holder of any first mortgage bond may have the ownership thereof registered on said books, such register being noted on the bond, after which no transfer shall be valid unless made on said books by the registered holder in person, or by his attorney duly authorized in writing, and noted on the bond; but the same may be discharged from registry by being in like manner transferred thereon to bearer, after which it shall be transferable by delivery. Such registration shall not affect the negotiability of the coupon belonging to any bond; and every such coupon shall continue to pass by delivery, and shall remain payable to bearer.

Sec. 3. Until the first mortgage bonds can be engraved and prepared, the Manitoulin Company may execute and deliver temporary bonds, substantially of the tenor of the bonds hereinbefore recited, except that no coupons

shall be attached to said bonds, and the same may be for the payment of one thousand dollars or any multiple thereof, as the Manitoulin Company may determine. All such temporary bonds shall bear upon their face the words "Temporary First Mortgage Five Per Cent. Thirty Year Gold Bond, Exchangeable for Engraved Bonds," and shall be duly authenticated by the Trustee in the same manner as the bonds hereinbefore described, and such authentication shall be conclusive evidence that the bond so authenticated has been duly delivered to the Manitoulin Company, or upon its order, in accordance with the provisions of this indenture. Such temporary bonds, duly issued and authenticated hereunder, shall be exchangeable for engraved bonds to be issued hereunder, and upon any such exchange said temporary bonds shall be forthwith cancelled by the Trustee and delivered to the Manitoulin Company. Until so exchanged, the said temporary bonds shall in all respects be entitled to the lien and security of this indenture, as bonds issued and authenticated hereunder; and interest, when and as payable, shall be paid and endorsed thereon.

Sec. 4. In case any first mortgage bond, with the coupons thereto appertaining, shall become mutilated or be destroyed or lost, the Manitoulin Company, in its discretion, may issue, and thereupon the Trustee shall authenticate and deliver a new bond of like tenor and date, bearing the same serial number, in exchange and substitution for, and upon cancellation of the mutilated bond and its coupons, or in lieu of and substitution for, the bond and its coupons so destroyed or lost. The applicant for such substituted bond shall furnish to the Manitoulin Company and the Trustee evidence of the destruction or loss of such bond and its coupons so destroyed or lost, which evidence shall be satisfactory to the Manitoulin Company and the Trustee in their discretion; and said applicant shall also furnish indemnity satisfactory to both of them in their discretion.

Article Two.

The Trustee shall authenticate the said first mortgage bonds and deliver the same as follows:

(*a*) $405,000 face amount, of the first mortgage bonds, shall be authenticated and delivered to the Manitoulin Company, or on its order, in respect of its line of railway already constructed between Sudbury and the Gertrude Nickel Mine, on filing with the Trustee a copy of a resolution of the Board of Directors of the Manitoulin Company, certified under the corporate seal thereof by a proper officer thereof, requesting such delivery.

(*b*) The residue of the first mortgage bonds, to wit: $8,415,000 thereof, shall, in the discretion of the Manitoulin Company, be authenticated and issued at the rate of $30,000 face amount of said first mortgage bond per mile of additional main track of railway hereinabove described, at the time of issue completely constructed.

The first mortgage bonds reserved under this subdivision shall be authenticated and delivered by the Trustee from time to time upon the delivery to the Trustee of a copy of a resolution or resolutions of the Board of Directors of the Manitoulin Company under the corporate seal of the Manitoulin Company, and certified by a proper officer thereof, requesting the authentication and delivery of said bonds, and accompanied by a certificate or certificates stating the actual mileage of main track of said lines of railroad at the time completely constructed and owned by the Manitoulin Company and subject to this indenture.

Every such certificate, unless signed or purporting to be signed by the president or vice-president and by an auditor, or by the treasurer or assistant treasurer or chief engineer of the Manitoulin Company, shall be accompanied by a written statement of two such officers that they believe such certificate to be true.

Such resolutions, certificates and statements shall be full and sufficient authority to the Trustee for its authentication and delivery of first mortgage bonds as herein provided.

ARTICLE THREE.

Sec. 1. If the said sums of money in the first mortgage bonds mentioned, as well the principal as the interest thereof, shall be well and truly paid at the times and in the manner therein and herein expressed, according to the tenor and effect thereof, then and in such case the estate, right, title and interest of the Trustee, its successors in the trust and its and their assigns, shall cease, determine and become void; and upon proof being given, to the reasonable satisfaction of the Trustee, that all said bonds have been paid off or satisfied, and upon payment of all costs, charges and expenses incurred by the Trustee in relation thereto, the Trustee shall cancel and satisfy this indenture of record and shall assign and deliver to the Manitoulin Company, or its assigns, all property in the hands of the Trustee.

Sec. 2. The Manitoulin Company shall have the right, upon the maturity of the first mortgage bonds, to deposit with the trustee, to the credit of the holder or holders of any bonds which shall not be presented for payment, the amount due thereon for principal and interest, and thereupon, and on paymtnt of all costs, charges and expenses incurred by the trustee in relation thereto, the trustee shall satisfy this indenture, and cancel the same of record, and assign and deliver to the Manitoulin Company or its assigns all property in its hands; and in case the owner of any such bond shall not, within one year after such deposit, claim the amount so deposited for payment thereof, and trustee shall, upon demand, pay over to the Manitoulin Company the amount so deposited.

ARTICLE FOUR.

The entire issue of first mortgage bonds may be redeemed by the Manitoulin Company on any half-yearly interest day, at par, provided that notice of such election of the Manitoulin Company shall have been given in two daily newspapers in the City of New York, N. Y., twice a week for three successive weeks, commencing not less than thirty days nor more than three calendar months prior to the day on which such redemption is to be made, stating such election on the part of the Manitoulin Company and that the interest on the first mortgage bonds will cease on the date so fixed for the redemption thereof, and requiring that said bonds be then presented for redemption. Notice having been so given, interest on the first mortgage bonds shall cease on such day so fixed for the redemption thereof, and, on presentation in accordance with said notice, said bonds, on surrender thereof with the coupon maturing on said redemption date and all subsequent coupons, shall be paid by the Manitoulin Company with accrued interest to such redemption date. If not so paid on presentation thereof, said bonds shall continue to bear interest at the rate aforesaid until payment.

On the deposit with the trustee of the amount necessary so to redeem all outstanding first mortgage bonds, and on payment to the trustee of all costs, charges and expenses incurred by the trustee hereunder, the trustee shall satisfy this indenture and discharge the same of record, and assign and deliver to the Manitoulin Company all securities and property in its hands.

ARTICLE FIVE.

Until the happening of one or more of the events of default hereinafter specified the Manitoulin Company, its successors and assigns, shall be entitled to retain possession of the mortgaged railroads, equipment and appurtenant property, and to operate and use the same and receive and enjoy the earnings, income and profits thereof.

ARTICLE SIX.

SEC. 1. The Trustee shall cause to be transferred into its name as Trustee under this indenture, or into the name or names of its nominee or nominees, all shares of the capital stock of any corporation the certificates for which shall be delivered to the Trustee hereunder, and may, in its discretion, cause to be registered in its name as Trustee any and all coupon bonds which the Trustee may receive under any of the provisions of this indenture, or may cause the same to be exchanged for registered bonds, without coupons, of any denomination.

SEC. 2. Unless some one or more of the events hereinafter denominated the events of default, shall have happened and be continuing, the Trustee shall not collect, or be entitled to collect, except upon the request of the Manitoulin Company, the interest on any bonds that may be pledged with the Trustee under any of the provisions of this indenture or any of the dividends from time to time declared in respect of the stock of any company at the time pledged with the Trustee hereunder, and the Trustee shall at once pay over to the Manitoulin Company any such interest and dividends collected or received by the Trustee, and from time to time, upon the request of the Manitoulin Company, shall deliver to the Manitoulin Company the coupons for such interest in order that the Manitoulin Company may receive payment thereof for its own use, and shall deliver to the Manitoulin Company suitable orders in favor of the Manitoulin Company or its nominee for the payment of such dividends on any stock standing in the name of the Trustee or its nominee. If any such coupons delivered to it as aforesaid shall not be forthwith voluntarily paid as aforesaid, and cancelled, the Manitoulin Company shall and will return the same to the Trustee, and, in case of the payment of such coupons, upon demand of the Trustee furnish satisfactory evidence that the same have been cancelled.

SEC. 3. The Manitoulin Company shall have the right, the Manitoulin Company not being in default under this indenture nor any of the covenants hereof, to vote, for all purposes not contrary to the covenants of the Manitoulin Company set forth in Article Eleven hereof, upon all shares of stock of any corporation at any time pledged with the Trustee hereunder, and the Trustee shall from time to time, on the demand of the Manitoulin Company, cause to be executed and delivered to the Manitoulin Company or its nominees suitable powers of attorney to vote on such shares.

SEC. 4. The Trustee may at any time do whatever may be necessary for the purpose of preserving the corporate existence of any corporation whose stock shall be pledged with the Trustee hereunder, and to that end the Trustee may, and, upon the request of the Manitoulin Company, shall assign and transfer, or cause to be assigned and transferred, so many shares of stock of any such corporation as may be necessary to qualify persons who may be chosen directors or officers thereof; but the Trustee may in such case, in its discretion, require the persons to whom such shares are transferred to agree to re-transfer the same and deliver the certificates therefor under this indenture, and may make such other arrangements as the Trustee may deem necessary for the protection of the trust under this indenture.

Sec. 5. If the Manitoulin Company shall make default in the payment of the principal or interest of any of the first mortgage bonds, or in the observance or performance of any of the covenants of this indenture on its part, then from and after such default and as long as such default shall continue, the Trustee shall exercise, in its absolute discretion, for the sole and exclusive benefit of the holders of the first mortgage bonds, all the rights of owner of the bonds of the stock which may then be pledged with the Trustee hereunder, and shall collect the interest on said bonds and the dividends on said stock and apply the same as hereinafter, in Article Seven hereof, provided.

Sec. 6. The Trustee may at any time, in its discretion, and if requested by the Manitoulin Company (not being in default hereunder), shall consent to the extension or renewal of any of the bonds which may be pledged with the Trustee, and of the mortgages securing the same, and, in case of the renewal of any of said bonds, the Trustee may surrender the said bonds to the company issuing the same, or its successor, and receive in lieu thereof renewal bonds bearing such interest and maturing at such time as the Trustee may deem reasonable; provided that such extended or renewal bonds shall be secured by, and represent an equal or superior lien and charge upon the same property as the bonds renewed or extended, of which fact the certificate of the counsel of the Manitoulin Company shall be sufficient evidence to warrant the Trustee in acting in accordance therewith. All bonds received in exchange for, or in renewal of, bonds which may be pledged with, or assigned to, the Trustee, shall be held by the Trustee subject to the lien and to all the terms and provisions of this indenture, in the same manner and to the same extent as the bonds in exchange for which, or in the renewal of which, they were received.

Sec. 7. The pledge or assignment hereunder of any shares of stock of any company or companies shall not prevent the consolidation or merger of any one or more of said companies with the Manitoulin Company, or with any other company of whose capital stock not less than ninety per cent. shall then be owned by the Manitoulin Company and be pledged with the Trustee hereunder, or the sale of the property of any such company to the Manitoulin Company, or to any such other company of whose capital stock not less than ninety per cent. shall then be owned by the Manitoulin Company, and be pledged with the Trustee hereunder, but such consolidation, merger or sale may be made under any laws to which such companies may then be subject, anything in this indenture contained to the contrary notwithstanding. In the event of the consolidation or merger of any one or more of the said companies with, or its sale to, the Manitoulin Company, this indenture shall immediately become and be a lien upon the property of the company so consolidated or merged with the Manitoulin Company, or on the property so sold to the Manitoulin Company, with the same force and effect as if expressly conveyed by this indenture, and the holders of the first mortgage bonds shall always have as full and complete a lien upon such property as that upon the stock and bonds of such constituent companies created by the pledge or assignment thereof to the Trustee hereunder.

In the event of the consolidation of any such companies with each other, the portion of the capital stock of the company formed by such consolidation or merger (but never less than ninety per cent. thereof) issued for and in lieu of any stock previously pledged or assigned hereunder, shall always bear to the total capital stock a proportionate relation at least as high as that borne by such previously pledged stock to the total capital stock of such constituent companies. Such portion of such stock of such successor company shall be pledged with or assigned to the Trustee, and shall become and be

subject to the lien of this indenture with the same force and effect as if expressly assigned by this indenture; and the holders of the first mortgage bonds shall always have a lien upon such portion of such stock of such successor company as full and complete as upon the stock and bonds of such constituent companies by reason of the pledge or assignment thereof hereunder.

Sec. 8. The Trustee, with the consent of the Manitoulin Company, at any time may take such steps as in its discretion shall be necessary to protect its interests hereunder in respect of any bonds, obligations or stock which may become subject to the lien hereof, and for that purpose it may join in any plan of reorganization in respect of any such bonds, obligations or stocks and may accept new securities issued in exchange therefor under such plan. In case the Manitoulin Company shall be in default in the payment of the principal or interest of any of the first mortgage bonds and such default shall have continued for the period of thirty days, the Trustee shall be entitled to take such steps without the consent of the Manitoulin Company. The Trustee shall have, and, subject only as in this indenture specifically restricted, may exercise all the rights of owners in respect of any bonds, obligations or stock which may be held by the Trustee under this indenture.

Sec. 9. All lines of railroad and all property of every kind and character, and all interest therein, when and as and to the extent hereafter acquired, as herein provided, out of or from first mortgage bonds, or the proceeds of first mortgage bonds, or otherwise, shall, without any further conveyance or assignment, immediately upon such acquisition become and be subject to the lien of this indenture as fully and completely as though now owned by the Manitoulin Company, and expressly and specifically conveyed by, and embraced in the granting clause of this indenture; and the Manitoulin Company shall and will execute and deliver any and all such further assurances or conveyances as the Trustee may reasonably direct or require for the purpose of expressly and specifically subjecting the same to the lien of this indenture.

Article Seven.

Sec. 1. No coupon belonging to any first mortgage bond which in any way, at or after maturity, shall have been transferred or pledged separate and apart from the bond to which it relates, shall, unless accompanied by such bond, be entitled, in case of a default hereunder, to any benefit of, or from, this indenture except after the prior payment in full of the principal of the first mortgage bonds issued hereunder and of all coupons not so transferred or pledged.

Sec. 2. If one or more of the following events, hereinafter called the events of default, shall happen, that is to say:

(a) default shall be made in the payment of any installment of interest on any of the first mortgage bonds when and as the same shall become payable, as therein and herein expressed, and such default shall continue for the space of thirty days, or default shall be made in the payment of the principal of any of said bonds when the same shall become due and payable, by their terms, or by declaration or otherwise; or

(b) default shall be made by the Manitoulin Company in the observance or performance of any other of the covenants, conditions and agreements in the first mortgage bonds or in this indenture expressed, and the Manitoulin Company shall not remedy such default within three months after written notice stating such default, and requiring the Manitoulin Company to comply with the covenant or condition so in default, shall have been served upon the Manitoulin Company by the Trustee; or

(c) a receiver of the Manitoulin Company or of its lines of railroad shall be appointed or an order made or effective resolutions passed for the winding up or liquidation of the business of the Manitoulin Company; or

(d) a distress or execution shall be levied or enforced upon or against any of the chattels or property of the Manitoulin Company, or any execution or other process be sued out against the mortgaged premises or any part thereof; or

(e) the Manitoulin Company shall, without the consent in writing of the Trustee, cease to carry on its operation or threaten to cease to carry on the same;

The Trustee, personally or by its attorneys or agents, with or without the leave of any court of competent jurisdiction, forthwith may appoint a receiver or receivers of the said premises and property, or any part or parts thereof, and every such receiver may forthwith enter into and upon all or any part of the mortgaged premises, and each and every part thereof, and may exclude the Manitoulin Company and its agents and servants wholly therefrom; and, having and holding the same, may use, operate, manage and control said railroad and other premises, or any section or part thereof, and regulate the tolls for the transportation of passengers and freight thereon, and conduct the business thereof either personally or by superintendents, managers, receivers, agents, servants or attorneys, to the best advantage of the holders of the first mortgage bonds, to the fullest extent authorized by law. The Trustee may from time to time discharge any receiver, and, if it sees fit, appoint another receiver or receivers in his place.

Sec. 3. Upon every such entry, every such receiver may from time to time, at the expense of the trust estate, either by purchase, repair or construction, maintain and restore and may insure or keep insured, in the same manner and to the same extent as is usual with railroad companies, the rolling stock, tolls, machinery and other property, buildings, bridges and structures erected or provided for use in connection with said railroad, and other premises, and of which it shall become possessed as aforesaid; and likewise may from time to time, at the expense of the trust estate, make all necessary or proper repairs, renewals, replacements, alterations, additions, betterments and improvements thereto and thereon as to it may seem judicious. The receiver, in case of such entry, shall have the right to manage the mortgaged premises and to carry on the business and to exercise all the rights and powers of the Manitoulin Company, either in the name of the Manitoulin Company or otherwise, as the Trustee shall deem best, and shall be entitled to collect and receive all tolls, earnings, incomes, rents, issues and profits of the mortgaged premises and every part thereof, and every such receiver shall, as regards responsibility for his acts and default, be the agent of the Manitoulin Company.

Sec. 4. After deducting the expenses of operating said railroads and other premises, and of conducting the business thereof and of all repairs, maintenance, renewals, replacements, alterations, additions, betterments and improvements, and all payments which may be made for taxes, assessments, insurance and prior or other proper charges upon the mortgaged premises or any part thereof, as well as just and reasonable compensation for his own services and for the services of the Trustee and of all counsel, agents and employees by it properly engaged and employed, every such receiver shall pay over the moneys arising as aforesaid to the Trustee, which shall apply the same as follows:

(a) in case the principal of the first mortgage bonds shall not have become due, to the payment of the interest in default in the order of the maturity of the instalments of such interest, with interest thereon at the rate of five per cent. per annum, such payments to be made ratably to the persons entitled thereto without any discrimination or preference;

(b) in case the principal of the first mortgage bonds shall have become due, by declaration or otherwise, first, to the payment of the accrued interest (with interest on the overdue instalments thereof at the rate of five per cent. per annum in the order of the maturity of the instalments) and next, if any surplus remain, towards the payment of the principal of all the first mortgage bonds; such payments in every instance to be made ratably to the persons entitled thereto, without any discrimination or reference.

These provisions, however, are not intended in any wise to modify the provisions of Section 1 of this Article, but are subject thereto.

Upon the payment in full of whatever may be due for principal and interest, or payable for other purposes, the mortgaged railroads and appurtenant property and lands shall be returned to the Manitoulin Company, its successors or assigns, to be held subject to the terms and conditions of this indenture, which shall, in like manner, apply in respect of all subsequent defaults.

Sec. 5. The Manitoulin Company, its successors and assigns upon the happening of one or more of the events of default, shall and will immediately, upon demand made, deliver, surrender and yield up the mortgaged premises to the receiver or receivers appointed by virtue hereof, and every such receiver is hereby constituted its and their irrevocable attorney, with power to enter upon and take possession of the mortgaged premises immediately upon the happening of such event or events of default as aforesaid; such entry by the receiver or receivers into the trust property shall be by the full license of the Manitoulin Company, its successors and assigns, and the Trustee is hereby authorized to use all necessary and reasonable force and means to obtain and hold such possession without being compelled to resort to any action or other legal proceedings.

Sec. 6. No entry into the possession of the mortgaged premises, or any part thereof, by the Trustee or any receiver or other person, shall render the Trustee liable as mortgagee in possession or accountable for any moneys except those actually remitted to it and received by it at its head office in New York.

Article Eight.

Sec. 1. If one or more of the events of default shall happen, the Trustee may, and upon the requisition of the owners of a majority in amount of the first mortgage bonds then outstanding, shall declare the principal of all the first mortgage bonds to be forthwith due and payable without notice to the Manitoulin Company, anything in said bonds or herein contained to the contrary notwithstanding. This provision is, however, subject to the condition that if at any time after the principal of the first mortgage bonds shall have been so declared due and payable, all arrears and interest upon such bonds (with interest on over-due instalments of interest at the rate of five per cent. per annum), and the charges and expenses of the Trustee shall be paid by the Manitoulin Company, or be collected out of the mortgaged premises before any sale of the mortgaged premises shall have been made, then and in every such case, the holders of a majority in amount of the first mortgage bonds then outstanding, by written notice to the Manitoulin Company, and

to the Trustee, may waive such default and its consequences, and obtain from the Trustee a recission of such declaration of the maturity of the principal; but no such waiver shall extend to or affect any subsequent default or impair any right consequent thereon.

Sec. 2. If the Manitoulin Company shall make default in the payment of the principal of any of the first mortgage bonds or of the interest thereon at the time when the same, by the terms of the said bonds or of this indenture, shall become due and payable, then at the next annual general meeting of the Manitoulin Company, and at all subsequent meetings, the registered holders of the first mortgage bonds, the Manitoulin Company, so being and remaining in default, shall in respect of said bonds have and possess the same rights and privileges and qualifications for being elected directors and voting at general meetings as would attach to them as shareholders if they held fully-paid-up shares of the Manitoulin Company to an amount corresponding to the amount then due upon their respective bonds, but subject to the provisions of the Railway Act.

Article Nine.

Sec. 1. If one or more of the events of default shall happen the Trustee may, after the appointment of any receiver as aforesaid and after his entering into possession as aforesaid, or after other entry or without the appointment of a receiver, and without entry, or either of them sell and dispose of the line of railway and undertaking of the Manitoulin Company, and all and singular the property, rights and franchises hereinbefore expressed to be conveyed, or intended so to be, or any of them, and the Trustee may sell any section or sections of the railroad which is or are, in its opinion, capable of being sold and operated separately, and the Trustee may sell separately, from time to time, any part or parts of the property or assets of the Manitoulin Company which it would be lawful for the Manitoulin Company to sell or dispose of, and every sale by this article authorized may be made either by public auction or private contract, or by tender, or in such other manner as to the Trustee shall seem expedient, and either with or without giving any notice of the intention to make such sale or sales, and any such sale may be made with or under any special conditions as to upset price, reserve bid or otherwise, and every such sale may be carried out and completed without any further consent or concurrence of the Manitoulin Company.

Sec. 2. A certificate from the Trustee of the happening of any one or more of the events of default, together with the production of this indenture, shall be sufficient evidence of such default and no purchaser shall be bound to inquire into the correctness of such certificate, or whether any default has happened or whether any sum remains secured by this indenture.

Sec. 3. If one or more of the events of default shall happen, then, and in each and every such case, the Trustee may forthwith proceed to protect and enforce its rights and the rights of bondholders under this indenture by action either for the specific performance of any covenant or agreement contained herein, or in aid of the execution of any power herein granted, or for the enforcement, by foreclosure, or sale, of this indenture for interest or for principal and interest, or for the enforcement of any other appropriate remedy, as the Trustee shall deem most effectual in support of any of its rights or duties hereunder.

Sec. 4. Upon commencement of judicial proceedings by the Trustee to enforce any right under this indenture, the Trustee shall be entitled to exercise the rights of entry herein conferred, and also any and all rights and

powers herein conferred and provided to be exercised by the Trustee upon the occurrence and continuance of any event of default as hereinbefore provided; and, as matter of right, the Trustee shall be entitled to the appointment of a receiver of the mortgaged premises and of the earnings, revenue, rents, issues, profits and other income thereof, with such powers as the court making such appointment shall confer.

Sec. 5. Except as herein expressly provided to the contrary, no remedy herein conferred upon or reserved to the Trustee or to the holders of first mortgage bonds is intended to be exclusive of any other remedy, but every remedy herein provided shall be cumulative, and shall be in addition to every other remedy given hereunder or now or hereafter existing at law or in equity, or by statute; and every power and remedy given by this indenture to the Trustee or to the bondholders may be exercised from time to time and as often as may be deemed expedient, but the Trustee shall at all times be entitled to continue to hold any stocks, bonds and other securities that may be pledged or assigned to it hereunder.

Sec. 6. In case the Trustee shall have proceeded to enforce any right under this indenture by foreclosure, sale, entry or otherwise, and such proceedings shall have been discontinued or abandoned because of waiver or for any other reason, or shall have been determined adversely to the Trustee, then and in every such case, the Manitoulin Company and the Trustee shall severally and respectively be restored to their former position and rights hereunder in respect of the mortgaged premises, and all rights, remedies and powers of the Trustee shall continue as though no such proceedings had been taken.

Sec. 7. In the event of any sale under and by virtue of the power of sale herein contained or by virtue of judicial proceedings or of any judgment or decree of sale, the whole of the mortgaged premises may be sold in one parcel and as an entirety, including all the rights, titles, estates, railroads, equipments, franchises, contracts, shares of stock, bonds and other real and personal property of every name and nature, or in parcels, as the Trustee shall in its discretion determine, and, if in more than one parcel, in such parcels as the Trustees may deem expedient, unless the holders of a majority in amount of first mortgage bonds then outstanding shall in writing request the Trustee to cause such premises and property to be sold in parcels, in which case the sale shall be made in such parcels, as may be specified in such request. This provision shall bind the parties hereto and each and every of the holders of the first mortgage bonds and coupons, but shall not be deemed in any wise to restrict the Trustee in disaffirming in its discretion any lease, or in surrendering any leasehold constituting part of the mortgaged premises, with the approval of the court, if any, in which proceedings may be pending for the enforcement of this indenture.

Sec. 8. Notice of any such sale, if intended to be made by auction, shall state the time when and the place where the same is to be made, and shall contain a brief general description of the property to be sold, and shall be sufficient if published once in each week for four successive weeks prior to such sale, in a newspaper published in Toronto, Ontario, and in a newspaper published in the City of New York, New York: and such notice shall also comply with any requirement of statute or rule or order of court. The Trustee may adjourn any such sale or cause the same to be adjourned from time to time by announcement at the time and place appointed for such sale or for such adjourned sale or sales; and, without further notice or publication, such sale may be made at the time and place to which the same shall be so adjourned.

Sec. 9. In case of sale of the trust estate, or of any part thereof, under the terms of this indenture, the principal of the first mortgage bonds, if not previously due, shall become immediately due and payable, anything in said bonds or in this indenture contained to the contrary notwithstanding.

Sec. 10. Upon the completion of any sale or sales, the Trustee shall execute and deliver to the accepted purchaser or purchasers a good and sufficient deed or deeds of conveyance, sale and transfer of the property sold. The Trustee and its successor or successors are hereby appointed the true and lawful attorney or attorneys irrevocable of the Manitoulin Company, in its name and stead to make all necessary deeds of conveyance, sale, and transfer of such property, and for that purpose may execute all necessary acts of conveyance, assignment and transfer, and may substitute one or more persons or corporations with like power, the Manitoulin Company hereby ratifying and confirming all that its said attorney or attorneys, or such substitute or substitutes, shall lawfully do by virtue hereof. Nevertheless, the Manitoulin Company shall, if so requested by the Trustee, ratify and confirm such sale by executing and delivering to the Trustee or to such purchaser or purchasers all proper deeds, conveyances and releases, as may be designated in such request.

Sec. 11. Any such sale or sales made under or by virtue of this indenture, either under the power of sale hereby granted and conferred or under and by virtue of judicial proceedings, shall divest all right, title, interest, estate, claim and demand whatsoever, either at law or in equity, of the Manitoulin Company of, in and to the property sold, and shall be a perpetual bar, both at law and in equity, against the Railway Company, its successors and assigns, and against any and all persons claiming or to claim the property sold or any part thereof from, through or under the Manitoulin Company, its successors or assigns.

Sec. 12. In case of any sale of the mortgaged premises, whether under the power of sale hereby granted or pursuant to judicial proceedings, the purchase money, proceeds or avails, together with any other sums which may then be held by the Trustee or be payable to it under any of the provisions of this indenture as a part of the trust estate, shall be applied as follows:

(a) to the payment of the costs, expenses, fees and other charges of such sale and a reasonable compensation to the Trustee, its agents and attorneys, for its and their services and for the services of all counsel, receivers, agents and employees engaged, appointed or employed by it or them, and to the payment of all expenses and liabilities incurred and advances or disbursements made by the Trustee, and to the payment of all penalties, working expenditures, taxes, rates, duties, levies, assessments, charges or other liens prior to the lien of this indenture, except any taxes, rates, duties, levies, assessments, charges or other superior liens, subject to which such sales shall have been made;

(b) any surplus then remaining, to the payment of the whole amount owing or unpaid upon the principal and interest of the first mortgage bonds, with interest on the overdue instalments of interest at the rate of five per cent. per annum, and, in case such proceeds shall be insufficient to pay in full the whole amount so due and unpaid upon the first mortgage bonds, then to the payment of such principal and interest, rateably, according to the aggregate of such principal and the accrued and unpaid interest, without preference or priority of principal over interest or of interest over principal, or of any instalment of interest over any other instalment of interest;

(c) any surplus then remaining, to the Railway Company, its successors or assigns, or to whosoever may be lawfully entitled to receive the same.

These provisions, however, are not intended in anywise to modify the provisions of Section 1 of Article Seven hereof, but are subject thereto.

Sec. 13. In case of sale of the mortgaged premises or any part thereof, the purchaser, for the purpose of making settlement or payment for the property purchased, shall be entitled to turn in or apply towards the payment of the purchase price and to be credited with any first mortgage bonds and any matured and unpaid coupons to the extent of the value of such bonds and coupons upon a distribution among the bondholders of the net proceeds of such sale after making the deductions allowable under the terms hereof for the costs and expenses of the sale and otherwise. But such bonds and coupons so applied in payment by the purchaser shall be deemed to be paid only to the extent so applied. At any such sale by auction, the Trustee, without incurring responsibility, may buy in the property or any part thereof, and the Trustee may vary or rescind any contract of sale without being responsible for any loss occasioned thereby. The receipt of the Trustee or the payment into court of the purchase money, if the sale be made under judgment or order of the court, shall be a sufficient discharge for the purchase money to any purchaser of the property, or any part thereof sold as aforesaid; and no such purchaser, or his representatives, grantees or assigns, after paying such purchase money and receiving such receipt, shall be bound to see to the application of such purchase money upon or for any trust or purpose of this indenture, or be answerable in any manner whatsoever for any loss, misapplication or non-application of such purchase money or any part thereof.

Sec. 14. A receiver appointed by the Trustee may, in the discretion of the Trustee, accept possession of the mortgaged premises, although one of the events of default aforesaid shall not have happened, if the Manitoulin Company shall offer to give up possession thereof to a receiver appointed by the Trustee, and may thereupon manage and operate the mortgaged premises, into possession of which he shall so enter, and collect the income and earnings thereof as hereinbefore provided in case of an entry by a receiver into the mortgaged premises after the happening of an event of default, and the Trustee may, if thereunto requested, by the holders of two-thirds in amount of the first mortgage bonds outstanding, to be evidenced by an instrument in writing under the hands of such holders or their attorneys thereunto duly authorized, accept at any time, after the happening of an event of a default, a release of the property embraced in this indenture for no more than the sum remaining due on the security hereof and thereafter, in that event, shall hold the mortgaged premises free from all the trusts hereof for the common benefit of all the owners of the first mortgage bonds then outstanding in proportion to the respective interests of such owners.

Sec. 15. Upon application of the Trustee, and with the consent of the Manitoulin Company, if an event of default shall not have happened, and without such consent if an event of default shall have happened, a receiver or receivers may be appointed to take possession of, and to operate and manage the whole or any part of the mortgaged premises, wheresoever the same may be situated with all the rights, powers and duties by this article conferred upon any receiver appointed under the provisions hereinbefore contained, and the Manitoulin Company shall transfer and deliver to such receiver or receivers all such premises and property wheresoever the same may be situated; and, in every case in which a receiver or receivers of the whole or any part of the mortgaged premises shall be appointed under this article or otherwise, the Trustee shall be entitled to receive all the surplus income and

profits of such property for the benefit of the holders of the first mortgage bonds.

Sec. 16. A receiver may be appointed by the Trustee, with the consent of the Manitoulin Company, if an event of default shall not have happened, and without such consent if an event of default shall have happened, to take possession of and to operate and maintain and manage the whole or any part of the mortgaged premises wheresoever the same may be situated, and the Manitoulin Company shall transfer and deliver to such receiver all such property wheresoever the same may be situated, and in every case when a receiver of the whole or part of said property shall be appointed under this section the net income and profits of such property shall be paid over to and received by the Trustee for the benefit of holders of the first mortgage bonds. Every such receiver may be invested with all or any of the powers and discretions of the Trustee, and may exercise all or any of the powers conferred upon the Trustee by Article Seven hereof. The Trustee may from time to time remove any receiver so appointed and appoint another or others in his stead, who shall each have the like powers and discretions. Every receiver shall, so far as regards responsibility for his acts, be deemed to be the agents of the Manitoulin Company or its assigns.

Article Ten.

Sec. 1. Upon the written request of the Manitoulin Company, by order of its Board of Directors, the Trustee shall from time to time, while the Manitoulin Company is in possession of the mortgaged railroads, release from the lien and operation of this indenture any part of the mortgaged premises then subject thereto, other than the lands granted by subdivision II. of the granting clause hereof, the release of which shall be governed by the provisions of section 2 of this article; provided that no part of the lines of main track or the rights of way shall be released, unless the same shall no longer be of use in the operation of any of the mortgaged lines of railroad, and that no part of such lines of track or rights of way shall be so released if thereby the continuity of the mortgaged lines of railroad shall be broken, and provided further that no part of the mortgaged premises shall be released hereunder unless at the time of such release it shall no longer be necessary or expedient to retain the same for the operation, maintenance or use of such railroads or for use in the business of the Manitoulin Company. No such release shall be made unless the Manitoulin Company shall have sold the property so to be released, or shall have contracted to sell or exchange the same for other property. The proceeds of any or all such sales and releases, and all moneys received as compensation for any property subject to this indenture taken by the exercise of any power of expropriation thereof, shall be deposited with the Trustee. The proceeds of any such sale or sales shall by the Trustee be set apart and held in trust and applied to the purchase of other property, real or personal, which shall be subject to the lien of this indenture, or in betterments of or additions to the mortgaged premises, or in rolling stock for use thereon, which shall likewise be subject to the lien of this indenture; any such purchases shall be made or directed by the Manitoulin Company and paid for by the Trustee out of such proceeds, in pursuance of the written request of the Manitoulin Company by order of its Board of Directors, which request shall constitute a sufficient justification to the Trustee for the expenditure of such moneys; or, if not so applied, then said proceeds, to the extent aforesaid, may, on the request of the Manitoulin Company, be used by the Trustee in the manner hereinaftr pro-

vided, for the redemption of the first mortgage bonds. Any new property acquired by the Manitoulin Company to take the place of any property released hereunder, shall, without further conveyance, become and be subject to the lien of this indenture as fully as if specifically mortgaged by this indenture; but, if requested by the Trustee, the Manitoulin Company shall convey the same to the Trustee, by appropriate deeds, upon the trusts and for the purposes of this indenture.

The Manitoulin Company may, from time to time, make surrender of, or changes or alterations in, or substitutions of, any and all leases, operating, trackage and traffic contracts, but no surrender shall be so made if thereby the continuity of the mortgaged lines shall be broken, nor without the approval of the Trustees; and leases or trackage rights so substituted, modified or altered shall forthwith become bound by and be subject to the terms of this indenture in the same manner as those previously existing.

The Manitoulin Company, while in possession of the mortgaged railroads, shall also have full power from time to time, in its discretion, to dispose of any portion of the equipment, machinery, tools, and implements at any time held subject to the lien hereof, which may have become obsolete or otherwise unfit for such use; and agrees to replace the same by new equipment, machinery, tools, or implements which shall become subject to this indenture.

Sec. 2. The Manitoulin Company shall and will, as soon as conveniently practicable after the date hereof, and from time to time as the same shall be conveyed by the Province of Ontario, carefully value and appraise or cause to be carefully valued and appraised, all and singular the lands authorized to be granted to the Manitoulin Company out of the ungranted lands of Ontario, as aforesaid, and to which the Manitoulin Company is now or shall hereafter become entitled, with the exception of such as may be required in the operation of the railway, in convenient sections, divisions or parcels for the sale thereof, and shall cause a full and accurate list and description of said lands and premises, containing, opposite each section, division or parcel, the value put upon the same to be deposited with the Trustee certified by the Manitoulin Company, such appraisement shall be subject to the approval of the Trustee, which may accept such appraisement without independent examination, unless and until thereunto requested by the holders of not less than ten per cent. in amount of the first mortgage bonds at the time outstanding; and such statement and appraisement may, with the consent of the Trustee be from time to time revised, altered and corrected, a statement being in each case filed as aforesaid, and the Manitoulin Company may at any time in its discretion contract for the sale of any section, division or parcel of said lands at the appraised value thereof, according to the last preceding statement of such value filed with the Trustee and approved by it as aforesaid and not otherwise, and shall be entitled to have such section, division or parcel of said lands conveyed to the person contracting for the purchase thereof, released from the lien hereof, upon payment to the Trustee of the purchase money, the same being not less than said appraised value thereof. In case the Manitoulin Company shall make sale of any such lands as aforesaid at a price equal to the appraised value thereof according to the last preceding statements filed with the Trustee the purchaser or purchasers upon payment of the full amount of their purchase money to the Trustee shall be entitled upon demand to a discharge of the lands so purchased by them from the lien hereof, the expense of such discharge to be paid and borne by the said purchaser. Until such appraisement has been made and

approved as aforesaid, the Manitoulin Company may proceed with the sale of the hereinbefore mentioned lands hereby conveyed or intended so to be, at such prices as it shall deem reasonable and as shall be approved by the Trustee. The Trustee is authorized and empowered, and it shall be the duty of the Trustee upon any such sale as aforesaid of any parcel of such lands and the payment of the purchase money by the purchasers thereof as aforesaid to release and convey or join in releasing or conveying to the purchaser or purchasers thereof, or his or their heirs or assigns, by proper deed or conveyance, the premises so sold and to discharge the same from the lien and operation of this indenture and the trusts hereby created, and such release and conveyance when executed shall invest the grantee or grantees therein named with a full and complete title to the premises thereby granted free from all encumbrances which title shall include as well the title of the Manitoulin Company as of the Trustee: provided always that after the appraisal of the said lands as hereinbefore provided for, shall have been made, no section, division, piece or parcel thereof shall at any time be sold, released or conveyed as aforesaid below the appraised value thereof, without the previous consent in writing of the Trustee to such sale.

Any of the lands aforesaid may be contracted to be sold as above provided wholly or partly on credit, provided that in any and every case of a contract of sale wholly or partly on credit, with whomsoever the contract may be made, the purchaser or purchasers shall not receive a conveyance of the premises agreed to be sold or any part thereof until the purchase money has been paid in full to the Trustee, but such party may have delivered to him a contract in evidence of his purchase, and such contract, if assented to in writing by the Trustee, shall, subject to the performance of the conditions thereof and to the payment of the purchase money, relieve the land therein comprised from the lien of this indenture; every such contract may with the assent in writing of the Trustee be rescinded or varied, provided that in case for any reason deemed by it sufficient the Trustee may release and convey or join in releasing and conveying the said premises to the said purchaser or purchasers upon receiving the cash portion of such purchase money with a proper mortgage upon the premises so released and conveyed to secure the unpaid balance of such purchase money. All proceeds of sale of land grant lands received by the Trustee shall be held by the Trustee as a sinking fund, and shall be applied by the Trustee towards the redemption of the first mortgage bonds, in the manner hereinafter provided.

For the purpose of assenting to the contracts for the sale of or any rescission or variation thereof, and granting and releasing from the lien of this indenture, such of the lands and premises aforesaid as shall or may be sold or contracted to be sold in conformity with this indenture the Trustee may appoint some suitable person as its agent or attorney, and thereupon the Trustee may act, and it is hereby authorized to act by such agent or attorney, and all instruments executed, contracts assented to, rescinded or varied and acts done by such agent or attorney in respect of the lands which shall be sold or contracted to be sold in conformity herewith shall be as valid and effectual to all intents and purposes if the same be within the scope of the authority so given to such agent or attorney, as if the same were executed by the Trustee, provided that any such power of attorney may be revoked at the pleasure of the Trustee, giving the same and a new attorney or attorneys substituted. Every deed or instrument appointing any such agent or attorney or removing the same shall be executed in duplicate, and one of such du-

plicates shall be filed in the office of the Provincial Secretary of the Province of Ontario.

The Manitoulin Company shall at all times keep at its principal office a record of all the sales of land which shall be made or contracted for as aforesaid, and of the price paid for the same and the manner in which the purchase money shall have been paid or secured and such record shall at all reasonable hours and times be open to the inspection of the Trustee, and the Manitoulin Company shall furnish from time to time at intervals of not less than one year, to the Trustee, a true and correct copy thereof.

All expenses of the Trustee in connection with the release of the land grant lands, including its own compensation and the compensation of any attorney appointed by it shall be paid semi-annually by the Manitoulin Company and shall be secured under this indenture by a lien prior to the lien of the first mortgage bonds.

Sec. 3. If any receiver or receivers shall be in possession of the mortgaged railroads or any section or sections, part or parts thereof under any provision of this indenture, then all the powers conferred upon and reserved to the Manitoulin Company by this Article may be exercised by such receiver or receivers in his or their discretion. A certificate under the corporate seal of the Manitoulin Company, signed by the President or a Vice-President of the Manitoulin Company, or under the hand of any receiver may be received by the Trustee as conclusive evidence of any of the facts mentioned in this Article which must be established in order to authorize the release of any property hereunder, and shall be full warrant and protection to the Trustee for its action on the faith thereof.

Sec. 4. In no event shall any purchaser of property sold or disposed of under any provision of this Article be required to see to the application of the purchase money.

Sec. 5. Any amounts which may be received by the Trustee and which may, under any of the provisions of this article be applicable to the redemption of the first mortgage bonds, shall be held by the Trustee as a sinking fund and shall be applied by the Trustee towards such redemption by the purchase of said bonds in the open market if obtainable at a premium of not exceeding five per cent. and accrued interest. To the extent of which on the first days of June and of December such amounts shall not have been so applied for redemption, the Trustees shall apply the same to the redemption of the said bonds at a premium of five per cent. in the following manner. The Trustee shall, by lot, in any usual manner to be from time to time fixed by the Trustee, designate the bonds to be redeemed by the application of the moneys in its hands. The Trustee shall forthwith give notice of such designation for redemption by publishing notice thereof three times a week for three successive weeks preceding the next half-yearly interest day, in two newspapers of general circulation published in the City of New York, in the State of New York. Such notice shall state the numbers of the bonds designated for redemption, shall require the holders thereof to present the same for redemption on such next half-yearly interest day, and shall state that interest on said bonds will then cease. A similar notice shall also be mailed to the holder of each registered bond which may be so designated for redemption at his address upon the bond registry. Notice having been so given, interest on the first mortgage bonds so designated for redemption shall cease on such day, and on presentation in accordance with said notice, said bonds on surrender thereof with all unmatured coupons shall be purchased by the Trustee at a premium of five per cent.

All bonds redeemed under any of the provisions of this Article shall forthwith be cancelled by the Trustee, and on demand of the Manitoulin Company delivered to it.

Sec. 6. The Trustee, however, upon the written request from time to time of the holders of all the first mortgage bonds at the time of any such request outstanding may release from the lien of this indenture any portion of the mortgaged property at the time subject to the lien of this indenture, upon payment to the Manitoulin Company or the Trustee, as may be specified in such request of such consideration as may be therein approved.

Article Eleven.

The Manitoulin Company, for itself, its successors and assigns, covenants, promises and agrees as hereinafter in this article set forth, namely:

The Manitoulin Company will well and truly pay unto the lawful owners and holders thereof the interest and principal of the first mortgage bonds when and as the same shall become due and payable, according to the tenor and effect of said bonds and coupons, without deduction from either principal or interest for any tax or taxes imposed by the Dominion of Canada or by any Province or Municipality thereof, or by the United States of America, or by any State, County or Municipality thereof, which the Manitoulin Company may be required to pay thereon or to retain therefrom under or by reason of any present or future law; and all coupons when and as paid shall forthwith be cancelled.

The Manitoulin Company shall, until all the first mortgage bonds are fully paid or satisfied, pay or cause to be paid when the same shall become due and payable all taxes, rates, levies, duties, assessments and charges which may be lawfully imposed on the mortgaged premises and other the trust estate and on the interest of the Trustee in the trust estate; provided, however, that the Manitoulin Company shall not be required to pay any such tax, rate, levy, duty, assessment or charge so long as it shall, in good faith and by appropriate legal proceedings, contest the validity thereof. Should the Manitoulin Company fail to pay any such tax or assessment or Government charge, the Trustee may without prejudice to any of its rights under this indenture by reason of such default, pay and discharge the same and have a lien upon the mortgaged premises for its advances for that purpose prior to the lien of this indenture.

The Manitoulin Company shall properly maintain the mortgaged railroads and all other property at any time covered by this indenture, repairing, renewing and replacing the same as may be necessary, and shall properly preserve the franchises, rights and privileges relating thereto, and shall keep all wooden bridges and trestles and all buildings, rolling stock and personal property at any time covered by this indenture properly insured against loss or damage by fire, and shall exhibit the policies and the receipts for the payment of premiums to the Trustee on request. Should the Manitoulin Company fail to effect and keep in force such insurance or to produce evidence thereof at a reasonable time before the expiration of any contract of insurance from time to time in force, the Trustee may insure such property in like manner. The proceeds of any policy of insurance shall be applied by the Manitoulin Company to the replacement or reconstruction of the destroyed or damaged property, or otherwise for the benefit of the mortgaged premises, or be paid to the Trustee and applied by the Trustee, in similar manner as prescribed in section 5 of article ten, towards the redemption of the first mortgage bonds.

The Manitoulin Company shall, until all the first mortgage bonds are fully paid and satisfied keep each piece of equipment from time to time subject to the lien of this indenture plainly lettered on each side with the name of the Manitoulin Company.

The Manitoulin Company, its successors and assigns, shall and will from time to time and at all times hereafter upon the reasonable request of the Trustee and its successors in the trusts appointed according to the provisions hereof, make, do, execute, acknowledge and deliver all such further acts, deeds, conveyances and assurances in the law for the better and more effectually conveying, assuring and confirming unto the Trustee and its successors in the trust by this indenture created for the further security and satisfaction of the first mortgage bonds, upon the trusts and for the uses and purposes herein expressed or intended all and singular the railroads, franchises and property hereby mortgaged, conveyed or pledged, or intended so to be, as by the Trustee or any successor in the trust under the advice of counsel shall be reasonably advised or required.

The Manitoulin Company, its successors and assigns will indemnify and save harmless the Trustee and its successors in the trust against all loss and damage to which it or they may be subjected by the execution of this trust, or by the operation or management of the mortgaged premises, not caused by the personal misconduct or neglect of the Trustee or its successors in the trust.

Any and all stock dividends which may be declared and which may become payable upon any shares of stock which may be pledged or assigned to the Trustee hereunder, shall be transferred and delivered to the Trustee, and be by it held for the benefit of the holders of the first mortgage bonds with the same effect and subject to all the conditions and provisions hereof as if originally pledged hereunder. Should any of the companies whose shares may be so held pay dividends in the form of bonds or certificates of indebtedness, or in any form other than money, the Trustee shall also be entitled to receive and so hold such dividends and certificates of indebtedness. In the event of the payment of dividends in the form of certificates of indebtedness as aforesaid, the interest which may be paid upon such certificates of indebtedness shall be collected and paid over as above provided concerning cash dividends.

The Manitoulin Company will not, except subject to the prior lien of this indenture, sell any of the shares of stock that may become subject thereto; nor except subject as aforesaid pledge or agree to pledge or hypothecate the same, nor except subject as aforesaid, and except as otherwise in this indenture provided by any voluntary act or omission part of the ownership of or title to such stock, or any part thereof, or with its equity of redemption therein or the voting power thereon, but will hold all and singular the said shares of stock in such manner that, save as in this indenture otherwise provided, it shall retain in itself all its rights and powers as the holder of such stock.

The Manitoulin Company as such holder of such stock and except as in this indenture otherwise provided, will not by affirmative vote, or by abstaining from voting, or in any other manner, directly or indirectly, sanction or, holding a majority of the stock thereof, permit the guaranty of any bonds of such company, or sanction or permit any increase of the capital stock of any of said companies, or the creation of any additional mortgage or other lien upon any of their railroads, properties, rights, privileges or franchises, or the issue of any bonds, under any such mortgage unless effective provision shall be made that such proportion of such additional stock

as the amount of *tal* stock so held by the Manitoulin Company shall bear to the total issue of capital stock of such other company, and all of said bonds, shall immediately upon their creation and issue be received and pledged or assigned by the Manitoulin Company to the Trustee, subject to all the trusts of this indenture, and with the same effect as if at the date hereof and hereby such evidence of indebtedness, bonds and shares had been delivered and pledged or had been assigned to said Trustee. Any and all shares of stock so received and pledged or so assigned shall be fully paid up and be non-assessable.

ARTICLE TWELVE.

Sec. 1. No holder of any first mortgage bond or coupon shall have the right to institute any suits, action or proceeding at law or in equity upon or in respect of this indenture, or for the execution of any trust or power hereof or for the appointment of a receiver or for any other remedy under or upon this indenture unless such holder shall previously have given to the Trustee written notice of any existing default, and of the continuance thereof as hereinbefore provided; nor unless also the holders of fifteen per cent. in amount of the first mortgage bonds then outstanding shall have made written request upon the Trustee and shall have afforded to it reasonable opportunity to proceed itself to exercise the powers hereinbefore granted or to institute such action, suit or proceeding in its own name after such right of action shall have accrued to the Trustee; nor unless also such holder or holders shall have offered to the Trustee adequate security and indemnity against the costs, expenses and liabilities to be incurred in or by reason of such action, suit or proceeding, and such notification, request and offer of indemnity are hereby declared in every such case at the option of the Trustee to be conditions precedent to the execution of the powers and trust of this indenture and any action or cause of action for foreclosure or sale or for the appointment of a receiver or for any other remedy hereunder; it being intended that no one or more holders of first mortgage bonds or coupons shall have any right in any manner whatever to effect, disturb, or prejudice the lien of this indenture by his or their action or to enforce any right hereunder except in the manner herein provided, and that all proceedings hereunder shall be instituted, had and maintained in the manner herein provided, and for the equal benefit of all holders of such outstanding bonds and coupons, but the foregoing provisions of this section are intended only for the protection of the Trustee and shall not be construed to affect any discretion or power by any provision of this indenture given to the Trustee to determine whether or not it shall take action in respect of any default without such notice or request from bond-holders, or to affect any other discretion or power given to the Trustee.

Sec. 2. No delay or omission of the Trustee, or of any holder of first mortgage bonds, to exercise any right or power accruing upon any default shall impair any such right or power, or shall be construed to be a waiver of any such default or acquiescense therein; and every power and remedy given by this indenture to the Trustee or to the bondholders may be exercised from time to time, and as often as may be deemed expedient by the Trustee or by the bondholders.

ARTICLE THIRTEEN.

Sec. 1. The Trustee accepts the trusts of this indenture and agrees to execute them upon the following terms and conditions, to which the parties and holders of the first mortgage bonds agree:

The Trustee shall be under no obligation to see to the record, registry or filing of this indenture; or, while not in possession thereof, to see to the insurance of the mortgaged property, or to the payment of taxes, rates, levies, duties, assessments or charges thereon; or to the performance or observance of any of the covenants or agreements on the part of the Manitoulin Company; and the Trustee may and shall authenticate and deliver the first mortgage bonds in accordance with the provisions hereof on the execution and delivery of this indenture, and notwithstanding this indenture, shall not have been filed, registered or recorded.

The Trustee shall be entitled to reasonable compensation for all the services rendered by it in the execution of the trusts hereby created and such compensation, as well as the reasonable compensation of its counsel and of such persons as it may employ in the administration or management of the trust, and all other reasonable expenses necessarily incurred and actually disbursed hereunder, the Manitoulin Company agrees to pay, and for such payment the Trustee shall have a lien on the trust estate prior to the lien of this indenture.

The Trustee shall not be responsible in any manner whatsoever for the recitals herein contained as to the acts or powers of the Manitoulin Company or its stockholders or otherwise, all of which are made by the Manitoulin Company solely.

Unless and until the Trustee shall have received written notice to the contrary from the holders of not less than fifteen per cent. in amount of the first mortgage bonds outstanding, the Trustee may, for all the purposes of this indenture, assume that no default has been made in the payment of any of the first mortgage bonds or of the interest thereon; or in the observance or performance of any of the covenants contained in the first mortgage bonds or in this indenture; that no receiver has been appointed of the Manitoulin Company or of its lines of railroad; that no order has been made or effective resolutions passed for the winding up or for the liquidation of the Manitoulin Company; that the Manitoulin Company is not in default under this indenture; and that none of the events hereinbefore denominated, events of default, has happened.

The Trustee shall not be under any obligation to take any action towards the execution or enforcement of the trusts hereby created, which, in its opinion, will be likely to involve it in expense or liability, unless one or more of the holders of the first mortgage bonds shall, as often as required by the Trustee, furnish it reasonable security and indemnity against such expense or liability; nor shall the Trustee be required to take notice of any default hereunder unless notified in writing of such default by the holders of at least fifteen per cent. in amount of the first mortgage bonds then outstanding; or to take any action in respect of any such default involving expense or liability unless requested by an instrument in writing signed by the holders of not less than fifteen per cent. in amount of the first mortgage bonds then outstanding and unless tendered reasonable security and indemnity as aforesaid, anything herein contained to the contrary notwithstanding, but neither any such notice or request nor this provision therefor shall affect any discretion herein given to the Trustee to determine whether or not the Trustee shall take action in respect to such default or to take action without such request.

The Trustee may employ agents or attorneys in fact, and shall not be answerable for the default or misconduct of any agent or attorney appointed by it in pursuance hereof if such agent or attorney shall have been

selected with reasonable care, nor for anything whatever in connection with this trust except wilful misconduct or gross negligence.

The Trustee shall be reimbursed and indemnified against any liability or damage it may sustain or incur in the premises, and shall have a lien upon the trust estate prior to the lien of the first mortgage bonds for its compensation and expense, and also for any such liability or damages.

The Trustee may advise with legal counsel in any action under this indenture taken or sufferedi in good faith by the Trustee in accordance with the opinion of counsel shall be conclusive on the Manitoulin Company and on all holders of the first mortgage bonds.

Sec. The Trustee may resign and be discharged from the trusts created by this indenture by giving to the Manitoulin Company notice in writing and to the bondholders notice by publication, of such resignation, specifying a date when such resignation shall take effect, which notice shall be published at least once on a day not less than thirty days nor more than sixty days prior to the date so specified, in a daily newspaper of general circulation at that time published in the City of New York, N. Y. Such resignation shall take effect on the day specified in such notice unless previously a successor trustee shall be appointed as hereinafter provided in which event such resignation shall take effect immediately upon the appointment of such successor Trustee.

Any Trustee hereunder may be removed at any time by an instrument in writing filed with the Trustee for the time being under this indenture and executed by the holders of two-thirds in amount of the first mortgage bonds then outstanding.

Sec. 3. In case at any time the Trustee shall resign or shall be removed, or otherwise shall become incapable of acting, a successor may be appointed by the holders of a majority in amount of the first mortgage bonds then outstanding, by an instrument or concurrent instrument signed by such bondholders or their attorneys-in-fact, duly authorized, but, until a new Trustee shall be appointed by the bondholders as herein authorized, the Manitoulin Company may, by proper instrument in writing, executed by order of its Board of Directors, appoint a Trustee to fill such vacancy. Any Trustee in succession to the Trustee appointed under any of the provisions of this article shall always be a trust company, having an office in the Borough of Manhattan, in the City of New York, N. Y., and having a capital and surplus aggregating at least two million dollars if there shall be such a trust company willing and able to accept the trust upon reasonable or customary terms. The Trustee and every such successor Trustee shall be exempt from giving any bond or surety in respect of the execution of the trusts or powers herein contained or otherwise in respect of the premises.

After any such appointment by the Manitoulin Company it shall cause notice of such appointment to be published once a week in each of four successive weeks in two daily newspapers of general circulation published in the City of New York, N. Y., but any new Trustee so appointed by the Manitoulin Company shall immediately and without further act be superceded by a Trustee appointed in the manner as above provided by the holders of a majority in amount of the first mortgage bonds.

Sec. 4. Any successor Trustee appointed hereunder shall execute, acknowledge and deliver to the Manitoulin Company an instrument accepting such appointment hereunder, and thereupon such successor Trustee without any further act, deed or conveyance, shall be vested with the appropriate authority, rights, powers and duties herein provided in that behalf, and upon the death, resignation or removal of any Trustee, all the estate, right,

title and interest of such Trustee in the trust estate shall wholly cease and determine; but, nevertheless, the Manitoulin Company, its successors and assigns will, in any and every such case execute upon such request any such deeds, conveyances or assurances as shall in the judgment of the Trustee so appointed be desirable or necessary to enable the Trustee so appointed to execute the trusts by this indenture created, as fully and completely as if such appointed Trustee had been originally a Trustee; and in every case of resignation by a Trustee, or of removal of a Trustee, the Trustee so resigning or removed shall, at the request of the Manitoulin Company, its successors or assigns or of the Trustee so appointed, make and execute such deeds, conveyances or assurances to its successors. All the conveyances hereinbefore provided for shall be at the cost of the Manitoulin Company, its successors or assigns.

ARTICLE FOURTEEN.

Sec. 1. Nothing in this indenture, or in any of the first mortgage bonds, shall prevent the consolidation or merger with the Manitoulin Company, or the sale to the Manitoulin Company, of the railroads, property or franchises of any other company; provided, however, that such consolidation, merger, or sale shall be upon such terms as to preserve and not to impair the lien of this indenture or any of the rights and powers of the Trustee or the holders of the first mortgage bonds.

Sec. 2. Nothing in this indenture or in any of the first mortgage bonds shall prevent the consolidation or merger of the Manitoulin Company with any other corporation, or the sale, subject to the continuing lien of this indenture, by the Manitoulin Company of its railways, property and franchises as an entirety; provided that as a condition of such sale or as a part of such consolidation or merger thes uccessor corporation formed by such consolidation or into which the railway company shall have been so merged, or to which such sale shall have been made, shall assume the due and punctual payment of the principal and interest of all of the first mortgage bonds and the performance of all the covenants and conditions of this indenture.

Sec. 3. In case any other company shall be so consolidated with the Manitoulin Company, or in case the Manitoulin Company shall be so consolidated or merged with any other corporation, or in case of the sale by the Manitoulin Company of its railroads, franchises and property, the successor corporation formed by such consolidation, or into which the Manitoulin Company shall have been merged, or to which such sale shall have been made, upon executing and causing to be recorded an indenture with the Trustee, whereby such successor corporation shall assume the due and punctual payment of the principal and interest of all the first mortgage bonds, and the performance of all the covenants and conditions of this indenture, shall succeed to and be substituted for the Manitoulin Company, with the same effect as if it had been named herein as the party of the first part, and such successor corporation may thereupon cause to be signed, and may issue, either in its own name or in the name of the Manitoulin Company, any or all of the bonds of this series, which shall not theretofore have been signed by the Manitoulin Company and delivered to the Trustee, and the Trustee, upon the order of such successor corporation in lieu of the Manitoulin Company, and subject to all the terms, conditions and restrictions herein prescribed, shall authenticate and deliver any and all bonds which shall have been previously signed by the officers of the Manitoulin Company and delivered to the Trustee for authentication, and any and all of such bonds which such successor corporation shall thereafter cause to be signed and delivered to the Trustee for that purpose. All the bonds so issued shall have the same lien and security as bonds theretofore or thereafter

issued, in accordance with the terms of this indenture, as though all of said bonds had been actually issued by the Manitoulin Company as of the date of the execution hereof.

Sec. 4. For every purpose of this indenture, including the execution, issue and use of any and all said bonds, the term, the Manitoulin Company, includes and means not only the Manitoulin and North Shore Railway Company, but also any such successor corporation. Every such successor corporation shall possess, and from time to time may exercise each and every right and power hereunder of the Manitoulin and North Shore Railway Company, in its name or otherwise, and any act or proceeding by any provision of this indenture required to be done or performed by any board or officer of the Manitoulin Company, may be done and performed with like force and effect by the like board or officer of any corporation that shall at the time be such lawful successor of the Manitoulin Company.

Article Fifteen.

No recourse under or upon any obligation, covenant or agreement contained in this indenture or any first mortgage bond or coupon, or under any judgment obtained against the Manitoulin Company or otherwise, shall be had against any incorporator, stockholder, officer or director of the Manitoulin Company, or of any successor corporation, either directly or through the Manitoulin Company, by the enforcement of any assessment or by any legal or equitable proceeding by virtue of any statute or otherwise. This indenture and the first mortgage bonds are solely corporate obligations, and no personal liability whatever shall attach to or be incurred by the stockholders, directors or officers of the Manitoulin Company or of any successor corporation, or any of them, under or by reason of any of the obligations, covenants or agreements contained in this indenture, or in any of the first mortgage bonds or coupons, nor shall any such personal liability be implied therefrom; and any and all personal liability of every name and nature, whether at common law or in equity, or by statute or constitution, of every such stockholder, officer or director is hereby expressly waived as a condition of and consideration for the execution of this indenture and the executor and issue of such bonds and coupons.

Article Sixteen.

Any request or other instrument required by this indenture to be signed and executed by bondholders may be in any number of concurrent instruments of similar tenor and may be executed by such bondholders in person, or by an agent or attorney appointed by an instrument in writing. Proof of the execution of any such request or other instrument or of a writing appointing any such agent or attorney or of the holding by any person of bonds transferable by delivery, shall be sufficient for any purpose of this indenture, and shall be conclusive in favor of the Trustee with regard to any action taken by the Trustee under such request or other instrument, if made in the following manner, viz.: (a) the fact and date of the execution by any person of any such request or of any other instrument in writing may be proved by the certificate of any notary public or other officer authorized to take either within or without the State of New York acknowledgments of deeds to be recorded in said State, certifying that the person signing such request or other instrument acknowledged to him the execution thereof; or by the affidavit of a witness to such execution; (b) the amount of bonds transferable by delivery held by any person executing any such request or

other instrument as bondholder, and the issue numbers of the bonds held by such person and the date of his holding the same, may be proved by a certificate issued by any trust company, bank or other depository (wheresoever situate) whose certificate shall be deemed by the Trustee to be satisfactory, showing that at the date therein mentioned such person had on deposit with such depository, or exhibited to it the bonds numbered and described in such certificate, and such holding shall be deemed to continue for two calendar months ensuing the date of such certificate; (c) the ownership of registered bonds shall be proved by the books for the registry of such bonds as provided in the first article hereof.

ARTICLE SEVENTEEN.

Any written demand, request, notice, designation, direction or nomination to be made by the Manitoulin Company under any of the provisions hereof shall be deemed sufficiently made and executed if executed under the corporate seal of the Manitoulin Company by the President or by a Vice-President of the Manitoulin Company. The Trustee may receive a certificate signed by the Secretary or by an Assistant Secretary of the Manitoulin Company as sufficient evidence of the passage of any resolution by the Board of Directors of the Manitoulin Company or by the Executive Committee of said board.

The term Trustee when herein used shall be held and construed to mean the Trustee for the time being, original or successor; and the words trustee, bond, bondholder and holder shall include the plural as well as the singular number.

ARTICLE EIGHTEEN.

The Manitoulin Company will not at any time insist upon or plead, or in any manner whatsoever claim or take the benefit or advantage of any stay or extension law wherever enacted, now or at any time hereafter in force which may affect the covenants and terms of performance of or lien of this indenture, nor will it claim, take or insist upon any benefit or advantage from any law now or hereafter in force, providing for the valuation or appraisement of the mortgaged premises, or the trust estate or of any of the securities or stock at any time forming part of the trust estate prior to any sale or sales thereof to be made pursuant to any provision herein contained, or to the decree of any court of competent jurisdiction; nor will it after any such sale or sales claim or exercise any right under any law or statute whenever enacted and now or at any time hereafter in force, to redeem the mortgaged premises or the trust estate or any part thereof, or of any securities or stock so sold; and the Manitoulin Company hereby expressly waives all benefit or advantage of any such law or laws, and covenants that it will not hinder, delay or impede the execution of any power herein granted and delegated to the Trustee, but will suffer and permit the execution of every such power as though no such law or laws had been made or enacted.

ARTICLE NINETEEN.

Nothing in this indenture expressed or implied is intended or shall be construed to confer upon or to give to any person or corporation, other than the parties hereto and the holders of the first mortgage bonds, any right, remedy or claim, under or by reason of this indenture or any covenant, condition or stipulation hereof; and all the covenants, stipulations, promises and agreements in this indenture contained by or on behalf of the Manitou-

lin Company shall be for the sole and exclusive benefit of the parties hereto and of the holders of the first mortgage bonds.

In witness whereof the Manitoulin and North Shore Railway Company has caused its corporate seal to be hereunto affixed and this indenture to be signed by its president or a vice-president and by its secretary or an assistant secretary, and Central Trust Company of New York, in token of its acceptance of this trust, has caused its corporate seal to be hereunto affixed and this indenture to be signed by its president or a vice-president and by its secretary or assistant secretary.

THE MANITOULIN AND NORTH SHORE RAILWAY COMPANY,
by "T. C. SEARCH,"
Attest. *Vice-President.*
"J. PARKE HOOD,"
Secretary.

Executed, acknowledged and delivered by the Manitoulin and North Shore Railway Company, in the presence of "E. H. SANBORN."

CENTRAL TRUST COMPANY OF NEW YORK,
by "J. N. WALLACE,"
Attest. *Fourth Vice-President.*
"G. BERTINE,"
Secretary.

Executed, acknowledged and delivered by Central Trust Company of New York, in the presence of "WILLIAM D. EATON."

State of Pennsylvania, to Wit:
County of Philadelphia.

I, E. H. Sanborn, of the City of Philadelphia, in the State of Pennsylvania, make oath and say:

1. That I was personally present and did see the annexed trust purporting to be made between the Manitoulin and North Shore Railway Company and Central Trust Company of New York, duly signed, sealed and executed by the said The Manitoulin and North Shore Railway Company, the corporate seal thereof being affixed by and in the presence of Theodore C. Search, the Vice-President, and J. Park Hood, the Secretary of the said Company, and the signatures attesting the execution of the said document by the said Company, were made in my presence by the said Theodore C. Search and J. Park Hood, and the name "E. H. Sanborn" subscribed as a witness thereto is in my proper handwriting.

2. That the said trust deed was executed at the City of Philadelphia on 27th day of February, A. D., 1903.

Sworn before me at the City of Philadelphia, in the State of Pennsylvania, this 27th day of February, A. D., 1903.

E. H. SANBORN.

"HARRY J. REBMAN,"
A Notary Public in and for the State of Pennsylvania, County of Philadelphia.

Commission expires March 13, 1905.

State of New York,
County of New York,
Borough of Manhattan,

To Wit:

I, William D. Eaton, of the City of New York, in the State of New York, make oath and say:

1. That I was personally present and did see the annexed trust deed, purporting to be made between The Manitoulin and North Shore Railway Company and Central Trust Company of New York, duly signed, sealed and executed by the said Central Trust Company of New York, the corporate seal thereof being affixed by and in the presence of James N. Wallace, the Fourth Vice-President, and George Bertine, the Secretary of the said Company, and the signatures attesting the execution of the said document by the said Company were made in my presence by the said James N. Wallace and George Bertine, and the name William D. Eaton subscribed as a witness thereto is in my proper handwriting.

2. That the said Trust Deed was executed at the City of New York, on the 28th day of February, A. D., 1903.
Sworn before me at the City of New York,

in the State of New York, this 28th day
of February, A. D., 1903.

"WILLIAM D. EATON."

"W. H. SMIDT,"
A Notary Public in and for the County of Rockland.
Certificate filed New York County.

CHARGE FROM MANITOULIN & NORTH SHORE RY. CO. TO CENTRAL TRUST CO.

Land Titles Act.

The Manitoulin and North Shore Railway Company, hereinafter referred to as the Manitoulin Company, the registered owner of the lands entered in the office of Land Titles at Sault Ste. Marie as follows: Parcels Numbers 40, 50, 53, 54, 55, 56, 57, 58, 59, 63, 65, 66, 72, 76, 77, 79, 86 and 88, all in the Register for the District of Algoma, East Section, and parcel 1827 in the Register for the District of Algoma (the said lands being more particularly described in the Schedule annexed to the charge), hereby charges such lands, being the whole of the said parcels, with the payment to Central Trust Company of New York, hereinafter referred to as the Trustee, on the first day of January, 1933, or such earlier date as the bonds hereinafter mentioned shall, pursuant to the terms thereof, become due, of the principal sum of eight million eight hundred and twenty thousand dollars, with interest at the rate of five per cent. per annum, payable half yearly, and with power of sale as herein provided.

If one or more of the following events, hereinafter called the events of default, shall happen, that is to say:

(a) default shall be made in the payment of any instalment of interest on any of the first mortgage bonds issued and to be issued by the Manitoulin Company, bearing date the first day of January, 1903, being each for the sum of one thousand dollars, and numbered consecutively from one to eighty-eight hundred and twenty, when and as the same shall become payable, as therein and herein expressed, and such default shall continue for the space of thirty days, or default shall be made in the payment of the principal of any of the said bonds when the same shall become due and payable by their terms or by declaration or otherwise; or

(b) default shall be made by the Manitoulin Company in the observance or performance of any other of the covenants, conditions and agreements in the first mortgage bonds or in this charge expressed, and the Manitoulin Company shall not remedy such default within three months after written notice stating such default and requiring the Manitoulin Company to comply with the covenant or condition in default, shall have been served upon the Manitoulin Company by the Trustee; or

(c) a permanent Receiver of the Manitoulin Company or of its premises and property shall be appointed, or an order made, or effective resolution passed for the winding up or liquidation of the business of the Manitoulin Company; or

(d) if a distress or execution be levied or enforced upon or against any of the chattels or property of the Manitoulin Company, or if any execution or other process is sued out against the premises mortgaged to secure said bonds, or any part thereof; or

(e) if the Manitoulin Company shall, without the consent in writing of the Trustee, cease to carry on its business or threaten to cease to carry on the same;

The Trustee, personally or by its attorneys or agents, may forthwith enter into and upon all or any of the mortgaged premises, or any of the premises before mentioned, and every part thereof, and may exclude the Manitoulin Company and its agents and servants wholly therefrom, and having and holding the same may use, operate, manage, and control said premises and other property, regulate and conduct the business thereof, either personally or by superintendents, managers, receivers, agents, servant or attorneys, to the best advantage of the holders of the said first mortgage bonds, and inter alia, may win, get, treat, refine, and market the minerals from the mines, mineral claims and mining properties, included in the said parcels aforesaid.

And the Trustee may thereupon declare the principal of all the first mortgage bonds to be forthwith due and payable without notice to the Manitoulin Company, and may thereafter waive such default and its consequences, but no such waiver shall extend to or affect any subsequent default or impair any right consequent thereon.

The Trustee may on the happening of any one or more of the events of default, and either without or after entry upon any of the mortgaged premises, sell any of the mortgaged premises, either at public auction or private contract, or in such other manner as may be considered expedient, and every such sale may be carried out and completed without any further consent or concurrence of the Manitoulin Company.

In the event of any such sale, or of any sale under any judgment for sale of the said parcels made in an action for the enforcement of this charge, the property which shall then be vested in the Trustee, as security for the said first mortgage bonds, shall be sold in one parcel and as an entirety, including all the rights, titles, estates, plants, equipment, franchises, contracts, shares of stock, bonds and other real and personal property of every name and nature, and the good-will of the business and undertaking of the Manitoulin Company, unless such sale as entirety be impracticable by reason of some statute or other cause, or unless the holders of a majority in amount

of the first mortgage bonds then outstanding shall in writing request the Trustee to cause such premises and property to be sold in parcels, in which case the sale shall be made in such parcels as may be specified in such request. This provision shall bind the parties hereto, and each and every of the holders of the first mortgage bonds and coupons but shall not be deemed in any wise to restrict the Trustee in disaffirming in its discretion any lease, or in surrendering any leasehold constituting part of the mortgaged premises with the approval of the Court, if any, in which proceedings may be pending for the enforcement of this charge.

Provided this mortgage to be void on payment of eight million eight hundred and twenty thousand dollars in gold coin of the present standard of weight and fineness free of tax, with interest in like gold coin and free of tax, at five per cent. per annum, computed from the first day of January, 1903, as follows: The said principal sum on the first day of January 1933, or such earlier date as the said mortgage bonds shall become due, with interest thereon at the rate aforesaid, payable half yearly, on the first days of January and July in each year, and taxes and performance of statute labor.

The Manitoulin Company covenants with the Trustee that on default the Trustee shall have quiet possession of the said lands free from all encumbrances.

And that the Manitoulin Company will insure the buildings on the said lands to the amount of their full insurable value.

Provided that the Trustee may distrain for arrears of interest.

Provided that in default of the payment of the interest hereby secured the principal hereby secured shall become due and payable.

This charge is made in pursuance of the Act respecting Short Forms of Mortgage.

Dated this first day of January, A. D. 1903.

THE MANITOULIN AND NORTH SHORE RAILWAY COMPANY,
(Seal.) by "T. C. SEARCH,"
Vice-President.

Witness:
"W. J. DAVIS." "J. P. HOOD,"
Secretary.

DUPLICATE No. 5001.

Received at the Office of Lands Titles, Sault Ste. Marie, at 10 o'clock a. m. of the 28th day of April, A. D., 1903, and entered in:

Fol. 646, Vol. 9, Parcel 1,827.
" 157, Vol. 1, E. S., Parcel 40, E. S.
" 198, Vol. 1, E. S., Parcel 50, E. S.
" 210, Vol. 1, E. S., Parcel 53, E. S.
" 214, Vol. 1, E. S., Parcel 54, E. S.
" 218, Vol. 1, E. S., Parcel 55, E. S.
" 222, Vol. 1, E. S., Parcel 56, E. S.
" 226, Vol. 1, E. S., Parcel 57, E. S.
" 230, Vol. 1, E. S., Parcel 58, E. S.
" 234, Vol. 1, E. S., Parcel 59, E. S.

Fol. 250, Vol. 1, E. S., Parcel 63, E. S.
" 258, Vol. 1, E. S., Parcel 65, E. S.
" 262, Vol. 1, E. S., Parcel 66, E. S.
" 286, Vol. 1, E. S., Parcel 72, E. S.
" 203, Vol. 1, E. S., Parcel 76, E. S.
" 206, Vol. 1, E. S., Parcel 77, E. S.
" 214, Vol. 1, E. S., Parcel 79, E. S.
" 342, Vol. 1, E. S., Parcel 86, E. S.
" 250, Vol. 1, E. S., Parcel 88, E. S.

"HY. C. HAMILTON,"
L. M. T., Algoma.

Charge from The Manitoulin and North Shore Railway Company to Central Trust Company of New York, upon property in the District of Nipissing:

(This charge is similar in form to the charge between the same parties filed in the Office of Land Titles for the District of Algoma, and covers parcels 435 and 1240 in the Register for the District of Nipissing.)

G

MORTGAGES OF SHIPS.

MORTGAGE, to secure Principal Sum and Interest.

Official Number of Ship, 107,889. Name of Ship, Minnie M.

Port Number and year of Registry.	10 June 12, 1900	Port of Registry : First Registry, Montreal.	British or Foreign built : Foreign.
How propelled : Steam Screw.		Where built : Detroit.	When built : 1884.

Number of Decks	One.	Build	Carval.
Number of Masts	None.	Galleries	None.
Rigged	Steam.	Head	Plain.
Stern	Round.	Framework	Wood

	Feet.	Tenths.
Length from forepart of stem, under the bowsprit, to the aft side of the Head of the Stern-post	140	
Mainbreadth to outside of Plank		
Depth in Hold from Tonnage Deck to Ceiling at Midships	30	
Depth in Hold from Upper Deck to Ceiling at Midships in the case of three Decks and upwards	10	
Length of Engine Room, if any	48	

	No. of Engines.	Description.	Whether British or Foreign made.
Particulars of Engines (if any)	One	Compound & Condensing.	Foreign.

1884	Name and Address of Makers.	Diameter of Cylinders	Length of Stroke.	No. of Horse Power combined.
When made.	Not known, engines Boilers, Samuel H. Hodge	2-15½ 30	36 in.	38

Gross Tonnage.	No. of Tons.
Under Tonnage Deck	199.46
Closed-in Space above Tonnage Deck, if any, Space or Spaces between Deck	247.06
Poop	.....
Forecastle	.....
Roundhouse—wheelhouse	10.96
Other closed-in Spaces, if any, as follows—saloon	155.45
Gross tonnage	612.93
Deductions as per contra	337.21
Registered tonnage	275.72

Deductions Allowed.	No. of Tons.
On account of Space required for propelling power	196.13
On account of Spaces occupied by Seamen or Apprentices, appropriated to their use, and kept free from Goods and Stores of every kind not being the personal property of the Crew. These Spaces are the following, viz.	141.08
Total deductions	337.21

We the undersigned The Algoma Central and Hudson Bay Railway Company, in consideration of seven hundred and twenty-five thousand dollars this day lent to us, by Central Trust Company of New York, do hereby for ourselves and our successors, covenant with the said Central Trust Company of New York, firstly: That we or our successors will pay to the said Central Trust Company of New York the said sum of seven hundred and twenty-five thousand dollars together with interest thereon at the rate of five per cent. per annum on the first day of July next; and secondly, that if the principal sum is not paid on the said day, we or our successors, will during such time as the same or any part thereof remain unpaid, pay to the said Central Trust Company of New York interest on the whole or such part thereof as may for the time being remain unpaid, at the rate of five per cent. per annum, by equal halfyearly payments on the first day of July and first day of January in every year; and for better securing to the said Central Trust Company of New York the repayment in manner aforesaid of the said principal sum and interest we hereby mortgage to the said Central Trust Company of New York sixty-four shares of which we are the owners in the ship above particularly described, and in her boats, guns, ammunition, small arms and appurtenances. We declare that this mortgage is made on condition that the power of sale which by the Merchants Shipping Act, 1854, is vested in the said..... shall not be exercised until the said first day of July, 1903. Lastly, we for ourselves and our successors, covenant with the said Central Trust Company of New York and its assigns that we have power to mortgage in manner aforesaid the above-named shares, and that the same are free from incumbrances.

The aforesaid payments are to be made at our office or agency in the City of New York in United States gold coin of or equal to the standard of weight and fineness, free from tax. This mortgage is collateral security to a note negotiable in form for seven hundred and twenty-five thousand dollars made by us in favor of The Algoma Commercial Company, Limited, bearing interest from January 1st, 1903, at the rate of five per cent. per annum, payable semi-annually on the first days of July and January in each year, and maturing on the first day of July, 1903, both as to principal and interest at our office or agency in New York.

In witness whereof we have hereunto subscribed our name and affixed our seal this first day of January, one thousand nine hundred and three.

Executed by the above-named The Algoma Central and Hudson Bay Railway Company.

In the presence of

William D. Eaton.

The Algoma Central and Hudson Bay Railway Company,

T. C. Search.
Vice-President.

[Seal]

Attest J. P. Hood,
Secretary.

Custom House, Montreal,
entered at 2 p. m. April 8, 1903.

L. D. Perkham, Pro. Registrar.

MORTGAGE, to secure Principal Sum and Interest.

Official Number of Ship. 107,488. Name of Ship, Ossifrage.

Port Number and Year of Registry.	4 1901	Port of Registry : Sault Ste. Marie.	British or Foreign built : Foreign.
How propelled : Steam Screw.		Where built. West Bay City, Michigan, U.S.A.	When built : 1886.

Number of Decks	Two.	Bui'd	Carval.
Number of Masts	One.	Galleries	None.
Rigged	Steam.	Head	Plain.
Stern	Round.	Framework	Wood.

	Feet.	Tenths.
Length from forepart of stem, under the bowsprit, to the aft side of the Head of the Stern-post	161	6
Main breadth to outside of Plank	27	8
Depth in Hold from Tonnage Deck to Ceiling at Midships	9	.....
Depth in Hold from Upper Deck to Ceiling at Midships in the case of three Decks and upwards	.....	.....
Length of Engine Room (if any)	30	5

	No. of Engines.	Description.	Whether British or Foreign made.
Particulars of engines (if any.)	One.	Triple expansion. Boilers : Number ..... One. Iron or steel ..... Steel. Pressure when loaded ... 165 lbs.	Foreign.

When made.	Name and Address of Makers.	Diameter of Cylinders.	Length of Stroke.	No. of Horse's Power combined.
Engines, 1892.	Engines : J. W. Wheeler, West Bay City, Mich.	13½ in.	24 in.	51 ft. 6 in.
Boilers, 1892.	Boilers : Wiches Bros., Saginaw, Mich.	21 " 35 "		

Gross Tonnage.	No. of Tons.
Under Tonnage Deck	209.06
Closed-in Space above Tonnage Deck, if any, Space or Spaces between Deck	
Poop	
Forecastle	
Roundhouse	
Other closed-in Spaces, if any, as follows	423.36
Gross Tonnage	632.42
Deductions as per Contra	329.20
Registered Tonnage	303.22

Deductions Allowed.	No. of Tons.
On account of Space required for propelling power	202.37
On account of Spaces occupied by Seamen or Apprentices, appropriated to their use, and kept free from Goods and Stores of every kind not being the personal property of the Crew. These Spaces are the following, viz.:	
On account of Crew Space	126.83
Total deductions	329.20

MORTGAGE, to secure Principal Sum and Interest.

Official Number of Ship 113,897. Name of Ship, King Edward.

Port Number and Year of Registry.	Port of Registry :	British or Foreign built :
16 '17 April, 1902	St. Johns, Newfl'd.	Foreign.

How propelled :	Where built :	When built :
Steamship, sidewheel.	Wilmington, Del, U.S.A.	1891.

Number of Decks	Three	Build	Steel.
Number of Masts	None.	Galleries	None.
Rigged		Head	Straight.
Stern	Elliptical.	Framework	Steel.
		Number of Bulkheads	Four.

	Feet.	Tenths.
Length from forepart of stem, under the bowsprit, to the aft side of the Head of the Stern-post	175	
Mainbreadth to outside of Plank	18	
Depth in Hold from Tonnage Deck to Ceiling at Midships		
Depth in Hold from Upper Deck to Ceiling at Midships in the case of three Decks and upwards	32	
Length of Engine Room, if any	9	

	No. of Engines.	Description.	Whether British or Foreign made.
Particulars of Engines (if any)	One.	Engine Beam. WNumber Two. Iron or Steel. Steel Pressure when loaded 55 lbs.	Foreign.

When made.	Name and Address of Makers.	Diameter of Cylinder.	Length of Stroke.	No. of Horse's Power combined.
Engines, 1891	Engine, Harlan & Hollingsworth.	1 in.	9 in.	700
Boilers, 1891	Boiler, Harlan & Hollingsworth.	38 "		16 miles.

Gross Tonnage.	No. of Tons.
Under Tonnage Deck	379.89
Closed-in Space above Tonnage Deck, if any, Space or Spaces between Deck	191.05
Poop	
Forecastle	
Roundhouse	
Other Closed-in Spaces, if any, as follows	
Deductions as per Contra	570.94
Gross Tonnage	121.47
Registered Tonnage	449.47

Deductions Allowed.	No. of Tons
On account of Space required for propelling power	
On account of Space occupied by Seamen or Apprentices, appropriated to their use, and kept free from Goods and Stores of every kind not being the personal property of the Crew. These Spaces are the following, viz :	
Deductions under Sec. 79 of the Merchants Shipping Act, 1891	121.47
Total Deductions	121.47

MORTGAGE, to secure Principal Sum and Interest.

Official Number of Ship: 109,701. Name of Ship: Palika.

Her Foreign name was also Paliki.

Port Number and Year of Registry	Port of Registry :	British or Foreign built :
7 1899	Sunderland	British

How propelled :	Where built :	When built :
Screw Steamer.	Sunderland	1889

Number of Decks	One	Build	Clincher
Number of Masts	Two	Galleries	
Rigged	Schooner	Head	
Stern	Round	Framework	Steel
		Number of Bulkheads	Four
		Number of Water Ballast Tanks and their capacity in tons	Five 326 tons

	Feet.	Tenths.
Length from forepart of stem, under the bowsprit, to the aft side of the Head of the Stern-post	240	
Mainbreadth to outside of plank	36	5
Depth in Hold from Tonnage Deck to Ceiling at Midships	17	1
Depth from top of Deck at side amidships, to bottom of Keel	19	53
Depth in Hold from Upper Deck to Ceiling at Midships in the case of three Decks and upwards		
Length of Engine Room, if any	38	
Length at quarter of depth from top of Weather Deck at side amidships, to bottom of Keel	240	
Depth from top of beam amidships to bottom of Keel	20	23
Round of Beam		8

	No. of Engines.	Description.	Whether British or Foreign made.
Particulars of Engines (if any)	Three.	Engines Tri-Compound Boilers: Number Two Iron or Steel Steel Pressure when loaded 160 lbs.	British.

When made.	Name and Address of makers.	Diameter of Cylinders.	Length of Stroke.	No. of Horse's Power combined.
Engines 1889.	Alley & McLellan, Glasgow.	19 in. 30 "	36 in.	81_2
Boilers 1889.	Alley & McLellan, Glasgow.	48 "		

Gross Tonnage.	No. of Tons.
Under Tonnage Deck	1,177 00
Closed-in Space above Tonnage Deck, if any, Space or Spaces between Deck Break	113 59
Poop Bridge	212 79
Forecastle	37 38
Chart House	5 02
Other closed-in Spaces, if any, as follows, and excess-hatchway	18 18
Spaces for machinery, light and air, under Sec. 78 (2) of Merchants' Shipping Act, 1894, if required	12 75
Gross Tonnage	1,577 61
Deductions as per Contra	585 03
Registered Tonnage	992 58

Deductions Allowed.			No. of Tons
On account of Space required for propelling power			501.81
On account of Spaces occupied by Seamen or Apprentices, appropriated to their use, and kept free from Goods and Stores of every kind not being the personal property of the Crew. These Spaces are the following, viz.:			29.18
Forecastle: Seamen, Firemen, Donkeyman, Boatswain.			
Cubic metres:	Chief Engineer	4.12	
4, 464.64	Mess Room	5.61	
1,655 63	Second Engineer	2.56	
2,809.01	Third Engineer	2.84	
	Chief Officer	4.11	
	Second Officer	2.50	
	Steward	2.70	
			21.51
Deductions as under Sec. 79 M.S.A., 1894:			
	Master's Room	6.11	
	Chart House	5.02	
	Boatswain's Store	15.07	
			26.20
	Total Deductions		585.02

Registered 27th day of March, 1903, at 1 p. m.

J. Cook, Registrar of Shipping, Sunderland.

MORTGAGE to secure Principal Sum and Interest.

Official Number of Ship 110,350. Name of Ship, Theans,

Foreign name is Theano.

Port Number and Year of Registry.	Port of Registry :	British or Foreign built :
6 / 1900	Newcastle.	Foreign.

How propelled :	Where built :	When built :
Steam screw.	Stick Kerveer, Holland.	1890.

Number of Decks ..... One.	Head ..... None.
Number of masts ..... Two.	Framework ..... Steel.
Rigged ..... Schooner.	Number of Bulkheads ..... Four.
Stern ..... Elliptical.	Number of water ballast tanks..Two.
Build ..... Clincher.	And their capacity in tons .....285 tons.
Galleries ..... None.	

	Feet.	Tenths.
Length from forepart of stem, under the bowsprit to the aft side of the Head of Stern-post	241	8
Mainbreadth to outside of plank	36	05
Depth in Hold from Tonnage Deck to Ceiling at Midships	17	15
Depth in Hold from Upper Deck to Ceiling at Midships in the case of three Decks and upwards		
Length of Engine Room, if any	38	4
Depth from top of deck at side of Midships to bottom of Keel	19	4
Depth from top of deck at side of Midships to top of Keel	10	15
Round of beam	241	8
Length at quarter of depth from top of weather deck at side Amidships to bottom of keel		

	No. of Engines.	Description.	Whether British or foreign made.
Particulars of Engines (if any)	One. Sec.	Engines : Triple expansion. Boilers : Number ..... Two Iron or Steel ..... Steel. Pressure when loaded. 160 ct.	Foreign.

When made.	Name and Address of Makers.	Diameter of Cylinders.	Length of Stroke.	No. of Horses Power combined.
		Three.		
Engines, 1890	P. Smat, Jr.	18 in.	33 in.	146
Boilers, 1890	Stickkerren.	29 "		880
	Holland.	48 "		10 knots.

Gross Tonnage.	No. of tons.
Under Tonnage Deck	1,246.27
Closed-in Space above Tonnage Deck, if any, Space or Spaces between Deck, Bridge	81.41
Break	116.36
Forecastle	44.95
Charthouse	3 58
Other closed-in Spaces, if any, as follows : Excess Hatchways	16.99
Spaces for Machinery and Light and Air under Sec. 78 (2) of the Merchants' Shipping Act of 1894 if required	24.55
Gross Tonnage	1,534.11
Deductions as per Contra	581.90
Registered Tonnage	952.21

Deduction Allowed.		No. of tons.
On account of Space required for propelling power		190.92
On account of Spaces occupied by Seamen or Apprentices, appropriated to their use, and kept free from Goods and Stores of every kind not being the personal property of the Crew. These Spaces are the following, viz.:		46.31
Cubic Metres :	Bos'n Store 15.34	
4, 341.53	Master's Berth, 7.75	26.67
1,645.78	Chart Room, 3.58	
2,694.75	Total Deductions	581.90

Recorded at the Custom House, Newcastle-on-Tyne, 11.30 a. m. this 11th day of May, 1903.

A. C. Manners, Registrar.

MORTGAGE, to secure Principal Sum and Interest.

Name of Ship, Leafield. Official Number of Ship, 97990.

Port Number and Year of Registry.	Port of Registry :	British or Foreign built :
2 1892.	Newcastle, 1st registry.	British.

How propelled.	Where built :	When built :
Steamship. Screw.	Sunderland.	1892.

Number of Decks	One.	Framework and description of vessel	Steel. T. G. fo'ch Bdge.
Number of masts	Two.		
Rigged	Schooner.	Number of Bulkheads	Four.
Stern	Round.	Number water ballast tanks	Five.
Build	Clincher.	and their capacity in tons,	152 tons.
Galleries	Nil.		
Head	Nil.		

	Feet.	Tenths.
Length from forepart of stem under the bowsprit, to the aft side of the Head of the Stern-post	240	9
Mainbreadth to outside plank	35	03
Depth in Hold from Tonnage Deck to Ceiling at Midships	16	65
Depth in Hold from Upper Deck to Ceiling at Midships in the case of three Decks and upwards	86	05
Length of Engine Room, if any	248	05
Length at quarter of depth from top of Weather Deck at side amidship to bottom of Keel	19	65
Length from top of Beam amidship to top of Keel	.....	.....
Length from top of Deck at side amidship to bottom of Keel	19	75
Round of Beam	9	7

Particulars of Engines (if any).	No. of Engines.	Description.	Whether British or Foreign made.
	Three.	Engines, Tri-compound surface, condensing. Boilers—Number One Iron or steel Steel. Pressure when loaded 160 lbs.	British.

When made.	Name and Address of Maker.	Diameter of Cylinders.	Length of Stroke	No. of Horse's Power Combined.
Engines—1892.	Engines—N. E. Marine Engine Co., Sunderland.	19	33	750
		21		
Boilers—1892.	Boilers—N. E. Marine Engine Co., Sunderland.	51		9 knots.

Gross Tonnage.	No. of Tons
Under Tonnage Deck	1,175.98
Closed in Space above Tonnage Deck, if any, Space or Spaces between Deck Bridge space	119.65
Poop Break	99.09
Forecastle	28.70
Charthouse	4.68
Other closed-in Spaces, if any as follows : Hatchway excess	25.40
Gross Tonnage	1,453.50
Deductions as per Contra	531.81
Registered Tonnage	921.69

Deductions Allowed.			No. of Tons
On account of Space required for propelling power			465.12
On account of Spaces occupied by Seamen or Apprentices, appropriated to their use, and kept free from Goods and Stores of any kind not being the personal property of the Crew. These Spaces are the following, viz :			42.44
Deductions under 53 of Act 1889 (5) as follows :			
Cubic metres.	Charthouse	4.68	
4,113.41	Boatswain's Store	14.58	
1,505.03	Master's room	4.99	24.25
2,608.38	Total deductions		531.81

Recorded at the Custom House, Newcastle-on-Tyne, 11.30 a. m. this 11th day of May, 1903.

H. C. Manners, Registrar.

"*B.*"

MORTGAGE. to secure Principal Sum and Interest.

Official Number of Ship : 86,632. Name of Ship : Monkshaven.

Port Number and Year of Registry.	Port of Registry :	British or Foreign built :
18 / 1898	Glasgow.	British.

How propelled :	Where built :	When built :
Steamship, Screw.	Whitby.	1882.

Number of Decks	One.	Build	Clincher.
Number of masts	Two.	Galleries	None.
Rigged	Schooner.	Head	None.
Stern	Elliptic.	Framework	Iron.
		Number of Bulkheads	Iron.

	Feet.	Tenths.
Length from forepart of stem, under the bowsprit, to the aft side of the Head of the Stern-post	249	.....
Mainbreadth to outside of Plank	36	1
Depth in Hold from Tonnage Deck to Ceiling at Midships	17	5
Depth in Hold from Upper Deck to Ceiling at Midships in the case of three Decks and upwards	36	1
Length of Engine Room, if any		

	No. of Engines.	Description.	Whether British or Foreign.
Particulars of Engines (if any)	Two	Compound surface condensing ; direct acting ; inverted.	British.

When made.	Name and Address of Makers.	Diameter of Cylinders.	Length of Stroke.	No. of Horse's Power Combined.
1882.	John Readhead & Co., South Shields.	29 in. 54 "	36 in.	150 H.

Gross Tonnage.	No. of Tons.
Under Tonnage Deck.	1,127.41
Closed-in Space above Tonnage Deck, if any. Space or Spaces between Deck	125.94
Break	114.72
Forecastle	31.37
Roundhouse	3.47
Other closed-in Spaces, if any, as follows	
Excess of Hatchways	11.09
Gross Tonnage	1,414.60
Deductions as per Contra	544.61
Registered Tonnage	869.99

Deductions Allowed.		No. of tons.
On account of Space required for propelling power		452.7
On account of Spaces required by Seamen or Apprentices, appropriated to their use, and kept free from Goods and Stores of every kind, not being the personal property of the Crew. These Spaces are thefollowing, viz.:		
Upper Forecastle: Seamen, Firemen, Cook, Steward, Carpenter and Bos'n	29.06	
Chief Engineer	8.47	
Engineer's Mess	5.02	
2nd and 3rd Engineer	6.78	
2nd and 3rd Officer	4.22	
Chief Officer	4.20	
Cubic metres: Steward off Saloon	4.26	
4,703.32		62.01
1,541.25	Master	11.46
	Chart House	3.47
2,462.07	Bos'n Store	10.38
	Bos'n Store	2.54
	Bos'n Store	2.48
		29.93
Total Deductions		544.61

Recorded at Custom House, Newcastle-on-Tyne, 11.30 A. M. this 11th day of May, 1903.

H. C. Manners, Registrar.

MORTGAGE, to secure Principal Sum and Interest.

Official number of Ship: 111,807. Name of Ship: Agawa.

Port Number and Year of Registry.	Port of Registry:	British or Foreign built:
3 1902	Sault Ste. Marie.	

How propelled:	Where built:	When built:

Number of Decks	Fore and aft	Built	Carvel
Number of Masts	One	Galleries	None
Rigged	Three	Head	Plain
Stern	Round	Framework	Wood and steel

	Feet.	Tenths.
Length from forepart of Stem, under bowsprit to the aft side of the Head of the Stern-post	379	
Mainbreadth to outside of Plank	46	
Depth in Hold from Tonnage Deck to Ceiling at Midships		
Depth in Hold from Upper Deck to Ceiling at Midships in the case of three Decks and upwards		
Length of Engine Room, if any		
Depth from top of Deck at side amidships to bottom of Keel	26	

	No. of Engines.	Description.	Whether British or Foreign made.
Particulars of Engines (if any)			

When made.	Name and Address of Makers.	Diameter of Cylinders.	Length of Stroke.	No. of Horse's Power Combined

Gross Tonnage	No. of Tons.
Under Tonnage Deck	3,509.65
Closed-in Space above Tonnage Deck, if any, Space or Spaces between Decks	
Poop	6.23
Forecastle	
Roundhouse	
Other closed-in Spaces, if any, as follows	
Gross Tonnage	3,515.88
Deductions as per Contra	208.10
Registered Tonnage	3,307.78

Deductions Allowed.	No. of tons.
On account of Space required for propelling power	
On account of Spaces occupied by Seamen or Apprentices, appropriated to their use, and kept free from Goods and Stores of every kind not being the personal property of the Crew. These Spaces are the following, viz....	208.10
Total Deductions	208.10

MORTGAGE to secure Principal Sum and Interest.

Official Number of Ship, 107,490. Name of Ship, John B. Barlum.

Port Number and Year of Registry	Port of Registry :	British or Foreign built :
6 1901	Sault Ste. Marie.	Foreign.

How propelled :	Where built :	When built :
Sailing Towbarge.	Toledo, Ohio.	1890.

Number of Decks	One	Build	Carval
Number of Masts	Three	Galleries	None
Rigged	Schooner	Head	Plain
Stern	Square	Framefork	Wood

	Feet.	Tenths.
Length from forepart of stem, under the bowsprit, to the aft side of Head of the Stern-post	131	
Mainbreadth to outside of Plank	40	8
Depth in Hold from Tonage Deck to Ceiling at Midships	16	
Depth in Hold from Upper Deck to Ceiling at Midships in the case of three Decks and upwards		
Length of Engine Room, if any		

	No. of Engines.	Description.	Whether British or Foreign made.
Particulars of Engines (if any)			

When made.	Name and Address of Makers.	Diameter of Cylinder.	Length of Stroke.	No. of Horse's Power Combined.
	Not known			

Gross Tonnage.	No. of Tons
Under Tonnage Deck	1,212.88
Closed-in Space above Tonnage Deck, if any, Space or Spaces between Deck	
Poop	
Forecastle	15.40
Roundhouse	
Other closed-in Spaces, if any, as follows	
Forecastle locker	27.60
Cabin	50.62
Gross Tonnage	1,306.50
Deductions as per Contra	93.62
Registered Tonnage	1,212.88

Deductions Allowed.	No. of Tons.
On account of Space required for propelling power	
On account of Spaces occupied by Seamen or Apprentices, appropriated to their use, and kept free from Goods and Stores of every kind not being the personal property of the Crew. These Spaces are the following, viz.	
On account of Crew Space	93.62
Total Deductions	93.62

MORTGAGE, to secure Principal Sum and Interest.

Official Number of Ship, 103,694. Name of Ship, Philadelphia.

Port Number and Year of Registry.	Port of Registry :	British or Foreign built :
1. 5th May, 1897.	Sault Ste. Marie.	Foreign.

How propelled :	Where built :	When built :
Steam Screw.	Sault Ste. Marie, Mich.	1876.

Number of Decks	Two.	Build	Carval.
Number of Masts		Galleries	
Rigged		Head	
Stern	Round.	Framework.	Wood.

	Feet.	Tenths.
Length from forepart of stem, under the bowsprit, to the aft side of the Head of the Sterr-post	90	
Mainbreadth to outside of Plank	19	
Depth in Hold from Tonnage Deck to Ceiling at Midships		8
Depth in Hold from Upper Deck to Ceiling at Midships in the case of three Decks and upwards	14	
Length of Engine Room, if any	31	

	No. of Engines.	Description.	Whether British or Foreign made.
Particulars of Engines (if any)	One	Engines : Compound condensed boilers.	British.

When made.	Name and Address of Makers.	Diameter of Cylinder.	Length of Stroke.	No. of Horse's Power Combined.
1867.	Engines : Geo. N. Sille, St. Catharines, Ont.	26 x 26.	26.	30.54

Gross Tonnage.	No. of Tons.
Under Tonnage Deck	148.43
Closed-in Space above Tonnage Deck, if any, Space or Spaces between Deck	
Poop	
Forecastle	
Roundhouse	
Other closed-in Spaces, if any, as follows	
Gross Tonnage	148.43
Deductions as per Contra	60 88.
Registered Tonnage	87.55

Deductions Allowed.	No. of Tons
On account of Space required for propelling power	60 88
On account of Spaces occupied by Seamen or Apprentices, appropriated to their use, and kept free from Goods and Stores of every kind not being the persnal property of the Crew. These Spaces are the following, viz..	
Total Deductions	60.88

H.

MORTGAGE OF LIGHTER AND SCOWS.

by

This indenture, dated the first day of January, 1903: Made between the Algoma Central and Hudson Bay Railway Company, hereinafter called the Railway Company, of the first part, and Central Trust Company, of New York, hereinafter called the Trustee, of the second part.

Whereas the Railway Company is by Statute of the Parliament of Canada, 1 Edward VII., Chapter 46, authorized to issue promissory notes, bonds, debentures, or other securities for the purchase of vessels, watercraft or other property other than the railway which the Railway Company is authorized to acquire.

And whereas the Railway Company for the purposes aforesaid did by its promissory note dated January 1st, 1903, promise to pay to The Algoma Commercial Company, Limited, or order, at the banking house of Speyer & Company, in the City of New York, N. Y., $725,000.00 in gold coin of the United States of America, of or equal to the present standard of weight and fineness, and interest thereon from January 1st, 1903, at the rate of five per cent. per annum, payable semi-annually, at said banking house, in like gold coin, on the first days of July and January each year, the principal and interest of the said note being payable without deduction of any tax or taxes which the Railway Company may require to retain thereout or deduct therefrom under any present or future law of the Dominion of Canada or any Province or Municipality thereof, or of the United States of America, or any State, County or Municipality thereof.

And whereas the said note is collaterally secured by mortgages of ten steamships, property of the Railway Company, and is intended to be further collaterally secured by this Indenture:

Now this Indenture witnesseth that in consideration of the premises and of the indebtedness upon the said note for $725,000.00, and of the request of the holders of the said note and of five dollars of lawful money of the United States, now paid by the Trustees to the Railway Company (the receipt whereof is hereby acknowledged), the Railway Company doth grant, assign, transfer and set over to the Trustee, its successors in the Trust and its and their assigns, the following lighters and scows, the property of the Railway Company, and used in its business, being the only lighters and scows which are now the property of the Railway Company, or used in its business, and which lighters and scows are now situate on the waters of the St. Mary's River, in the District of Algoma, and are used during the period of navigation upon the said waters, and upon the waters of Lake Superior, Lake Huron, and the Great Lakes and Rivers of the Province of Ontario, and more particularly described as follows, namely:

Description of Vessels.

	Length.	Beam.	Depth.	Gunneled.
Lighter "Belle"	127 ft.	30 ft.	7 ft.	Yes.
Scow No. 1	75 "	20 "	5 "	"
" No. 2	35 "	12 " 6 in	2 " 9 in.	"
" No. 3	35 "	13 "	3 " 6 in.	"
" No. 4	62 "	19 "	4 "	"
" No. 5	62 "	19 "	4 "	"
" No. 6	16 " 6 in.	16 " 9 in	4 "	"

To have and to hold unto the Trustee, its successors in the Trust, its and their assigns, upon trust nevertheless, for the payment of the said sum of $725,000.00 to the holders of the said promissory note, and any and every renewal or renewals thereof at the maturity of the same, together with all sums that may hereafter become due for interest, discount, commission or other charges in respect of the said indebtedness, and any renewal or renewals thereof, and all costs, charges, and expenses which may become payable by the Railway Company to the Trustee in connection with any of the securities which are now or may hereafter be held by the Trustee for the payment of the said indebtedness.

In case of any default on the part of the Railway Company in the payment of the principal or interest of the said note, the Trustee may, upon notice in writing to the Railway Company from the holders of the said note of the happening of such default, sell and absolutely dispose of the said lighters and scows aforesaid, or any or either of them, in such manner as the Trustee in its absolute discretion may see fit, and such sale may be made at public or private sale without notice of the amount claimed to be due, without demand of payment, without advertisement, and without notice of intention to sell, or of the time and place of sale, notice of which and every one of which is hereby waived.

Upon any such sale, the Trustee shall assign and transfer to the purchaser or purchasers thereof the property so sold, free from any right, title, interest or equity of redemption of the Railway Company therein, and shall receive the purchase money thereof, and after deducting all legal or other costs and expenses, including counsel fees and its own remuneration, shall apply the residue of the proceeds in payment of the said note and interest and account to the Railway Company for the surplus, if any.

The said lighters and scows before mentioned as well as any other property which may be held as security for the said note of $725,000.00 may in the absolute discretion of the Trustee, or as may be requested by the holders of the said note, be sold in one parcel, or in such parcels and in such order as said Trustee may in its discretion deem expedient, or said holder may request.

And the Railway Company covenants with the Trustee that it will insure such several lighters and scows and all other property which may be from time to time held or mortgaged as collateral security to the said note, to its full insurable value, in some insurance company approved by the Trustee, such insurance to be against loss by fire, as well as insurance against the perils of navigation and other marine risks, and every contract of insurance shall be delivered to the Trustee, and the Railway Company shall pay all premiums necessary to keep said contracts of Insurance in full force, and shall renew or provide for the substitution of a new contract in place of any contract which may from time to time expire; Provided, however, that it shall not be incumbent upon the Trustee to obtain such Insurance, and no liability shall be imposed upon it if no such insurance as aforesaid is effected.

The Trustee shall not be under any obligation either to the Railway Company its successors or assigns, or to the holder or holders of the said note, to see to the record, registry or filing of this Indenture, or while not in possession thereof to see to the Insurance of the mortgaged property, or to see to the payment of taxes or assessments thereon, or to the performance or observance of any of the covenants or agreements on the part of the Railway Company.

The Trustee shall not be under any obligation to enforce any of the provisions hereof unless first requested so to do, and indemnified by the holder or holders of the said note from time to time.

The Trustee may employ Agents or Attorneys in fact, for any of the purposes of the trust hereof, and every such Agent or Attorney shall, so far as regards responsibility for his acts, be deemed to be the Agent of the Railway Company.

The Trustee may appoint a receiver of the Lighters and Scows aforesaid, and such receiver shall have power to enter into contracts to manage the business to be carried on therewith, either alone or in conjunction with the other vessels and steamers mortgaged to the Trustee as collateral security to the said note, and every receiver so appointed may exclude the Railway Company, and its agents and servants, wholly from the possession of the said vessels, steamers, and the Lighter and Scows hereby mortgaged, and may use, operate, manage and control the same and regulate and conduct the business thereof, either personally or by superintendents, managers, Captains, Agents, servants or Attorneys, to the best advantage, with the holder or holders of the said note; and every such receiver may enter into any contract with reference to the said vessels, steamers, lighters and scows aforesaid, or may charter the same or otherwise deal therewith in the name of the Railway Company, and all contracts made by the said receiver in the name of the Railway Company shall be binding thereon, and the Railway Company shall be responsible for all the acts, omissions and defaults of such receiver, or any person or persons employed by him, or to whom he may delegate his authority or any part thereof.

All moneys which shall come to the hands of such receiver shall, after deducting the expenses of operating the said vessels, steamships and other property, and of conducting the business thereof, and of all repairs, maintenance, renewals, replacements, alterations, additions, betterments and improvements, and all other outgoings of every kind, including reasonable compensation for its own services, be paid to the Trustee, who shall be held responsible only for such moneys as it shall receive from such receiver; and said moneys, shall be applied in the same manner as is hereinbefore provided, with reference to moneys received from the proceeds of sale of the mortgaged premises.

The powers herein shall be given in addition to the powers given to the Trustee with reference to the said Steamers and Vessels mortgaged as aforesaid by The Merchant Shipping Act, 1894.

Whenever the context permits, the words "Railway Company" shall include the Railway Company, its successors and assigns, and the word "Trustee" shall include the Trustee, its successors in the trust, and its and their assigns.

In witness whereof the parties hereto have executed these presents.

THE ALGOMA CENTRAL AND HUDSON BAY RAILWAY COMPANY.

Signed, Sealed and Delivered in the presence of

By "T. C. SEARCH,"
Vice-President.

(Seal) "E. H. SANBORN."

Attest: Attest: By... "J. P. FLOOD,".....

(Seal) "GEO. BERTINE,"

Secretary.

Secretary.

CENTRAL TRUST COMPANY OF NEW YORK.

Signed, Sealed and Delivered in the presence of

By "J. N. WALLACE,"

"WILLIAM D. EATON."

State of New York,
County of New York,
Borough of Manhattan,

Fourth Vice-President.

To Wit:

I, James N. Wallace, of the City of New York, in the State of New York, fourth Vice-President of Central Trust Company of New York, make oath and say:

1. That I am the fourth Vice-President of Central Trust Company of New York, the Trustee mentioned in the annexed mortgage, and am aware of all the circumstances connected with the said Mortgage.

2. That The Algoma Central and Hudson Bay Railway Company, the Mortgagor in the annexed Mortgage named, is justly and truly indebted to Central Trust Company of New York, as Trustee for the lawful holder of the note therein mentioned, in the sum of $725,000.00, also therein mentioned.

3. That the said Mortgage was executed in good faith, and for the express purpose of securing the payment of money justly due or accruing due, and not for the purpose of protecting the goods and chattels mentioned therein against the creditors of The Algoma Central and Hudson Bay Railway Company, the Mortgagor therein named, or of preventing the creditors of said Mortgagor from obtaining payment of any claim against it.

Sworn before me at the Borough of Manhattan, in the City of New York, in the County and State of New York, this 12th day of March, A. D. 1903.

"J. W. WALLACE."

"THOMAS L. TEN EYCK,"

(Seal)

A Notary Public in and for the State of New York.

Commission expires March 30, 1904.

State of Pennsylvania,
County of Philadelphia,

To Wit:

I, Edward H. Sanborn, of the City of Philadelphia, in the State of Pennsylvania, make oath and say:

1. That I was personally present and did see the annexed Mortgage, purporting to be made between the Algoma Central and Hudson Bay Rail-

way Company, and Central Trust Company, of New York, duly signed, sealed and executed by the said The Algoma Central and Hudson Bay Railway Company, the corporate seal thereof being affixed by and in the presence of Theodore C. Search, the Vice-President, and J. Parke Hood, the Secretary of the said Company, and the signature attesting the execution of the said document by the said Company were made in my presence by the said Theodore C. Search and said J. Parke Hood, and the name of E. H. Sanborn subscribed as a witness thereto is in my proper handwriting.

2. That the said mortgage was executed at the City of Philadelphia on the eleventh day of March, 1903.

Sworn before me at the City of Philadelphia, in the
County of Philadelphia, in the State of Pennsylvania,
this eleventh day of March, A. D. 1903.

"E. H. SANBORN."

"GEORGE W. HARKINS, Jr."
(Seal)

A Notary Public in and for the State of Pennsylvania, County of Philadelphia.

Commission expires February 11th, 1905.

State of New York,
County of New York,
Borough of Manhattan,

To Wit:

I, William D. Eaton, of the City of New York in the State of New York make oath and say:

1. That I was personally present and did see the annexed Mortgage, purporting to be made between the Algoma Central and Hudson Bay Railway Company and Central Trust Company of New York, duly signed, sealed and executed by the said Central Trust Company of New York, the corporate seal thereof being affixed by and in the presence of James N. Wallace, the fourth Vice-President, and George Bertine, the Secretary of the said Company, and the signatures attesting the execution of the said document by the said Company were made in my presence by the said James N. Wallace and George Bertine, and the name William D. Eaton subscribed as a witness thereto is in my proper handwriting.

2. That the said Mortgage was executed at the City of New York on the 12th day of March, A. D. 1903.

Sworn before me at the Borough of Manhattan, in the
City of New York, in the County and State of New
York, this 12th day of March, A. D. 1903.

"WILLIAM D. EATON."

"THOMAS L. TEN EYCK."

A Notary Public in and for the State of New York, County of New York.
(Seal)

Commission expires March 30, 1904.

I hereby certify that a duplicate of this instrument was filed in the Office of the Clerk of the District Court of the District of Algoma on the 16th day of March, A. D. 1903, at 10.25 a. m., as number 6729.

"T. H. MURRAY,"
C. D. C., D. A.

1.

STOCK CERTIFICATES of the stock of the Algoma Central and Hudson Bay Railway Company.

INCORPORATED UNDER THE LAWS OF THE DOMINION OF CANADA.

Full-paid and non-assessable.

Number	Shares
27	20

THE ALGOMA CENTRAL AND HUDSON BAY RAILWAY COMPANY.

This certifies that Herman Z. Ambrosius is entitled to twenty shares of the Capital Stock of the Algoma Central and Hudson Bay Railway Company, transferable only on the books of the said company in person or by attorney upon surrender of this Certificate.

In witness whereof we have hereunto set our hands and affixed the Corporate Seal of the said Company this 16th day of October, A. D. 1903.

W. K. STAGER, Assistant Treasurer. T. C. SEARCH, Vice-President.

Similar certificate	issued	to	Robert McMarsh	for	20	shares.
"	"	"	Max G. Hopf	"	20	"
"	"	"	Edwin A. Seasongood	"	20	"
"	"	"	Edward J. Delaney	"	20	"
"	"	"	Harry A. Cushing	"	20	"
"	"	"	Benj. F. Fackenthal, Jr.	"	20	"
"	"	"	Henry Ruhlender	"	1,999	"
"	"	"	C. P. Worthington	"	1	"

J.

STOCK CERTIFICATES of the Stock of the Manitoulin and North Shore Railway Company.

INCORPORATED UNDER THE LAWS OF THE PROVINCE OF ONTARIO, CANADA.

Full-paid and non-assessable.

Number	Shares.
37	20

THE MANITOULIN AND NORTH SHORE RAILWAY COMPANY.

This certifies that Edward J. Delaney is entitled to twenty shares of the Capital Stock of The Manitoulin and North Shore Railway Company, transferable only on the books of the said Company in person or by attorney upon surrender of this Certificate.

In witness whereof, we have hereunto set our hands and affixed the Corporate Seal of the said Company, this 16th day of October, A. D. 1903.

W. K. STAGER,
Assistant Treasurer.

T. C. SEARCH,
Vice-President.

(Seal)

Shares $100 each.

Similar certificates	issued	to	Herman Z. Ambrosius.....	for	20	shares.
"	"	"	Benj. F. Fackenthal, Jr....	"	20	"
"	"	"	Max G. Hopf.....	"	20	"
"	"	"	Robert McC. Marsh.....	"	20	"
"	"	"	Edwin A. Seasongood.....	"	20	"
"	"	"	Harry A. Cushing.....	"	20	"
"	"	"	Henry Ruhlender	"	1,999	"
"	"	"	C. P. Worthington... . . .	"	1	"

K.

PLAN OF REORGANIZATION OF THE CONSOLIDATED LAKE SUPERIOR COMPANY.

CIRCULAR LETTER.

Office Reorganization Committee, Room 1219 North American Building,
Philadelphia, October 20th, 1903.

To the Stockholders of The Consolidated Lake Superior Company:

The Reorganization Committee of the Consolidated Lake Superior Company begs to notify the stockholders that it has adopted the Plan of Reorganization herewith presented.

The plan proposed has been devised in the interests of the stockholders and is open to every stockholder, and his or her friends, but, unless accepted and largely carried out by the stockholders, it must inevitable fail, and the property will be forever lost to them.

The sale by Messrs. Speyer & Co. has been postponed until December 15th, 1903, and immediate action is necessary.

Appended hereto you will find a letter of the President, Mr. Shields, relative to the properties, giving his views as to their great value, which every stockholder should read. There has been expended upon these properties about $28,000,000, as well as the $5,050,000 borrowed from Messrs. Speyer & Co., and $1,500,000 owing for floating indebtedness.

To save this valuable property and to enable it to be operated, the stockholders have to repay this loan, with interest and charges, and further provide for liquidating the floating indebtedness, additional working capital and other expenses—a total of $8,000,000.

Every stockholder is urged to participate in this plan as an underwriter. As such all will have their proportionate share in the profits resulting from acquiring for $8,000,000 properties which cost over $35,000,000.

If you believe in your property, this should commend itself to you, and also to the investing public; but in the present condition of the money market, little reliance can be placed upon help from this latter source, so that the great bulk of the underwriting must come from the stockholders. It is hoped by the Committee that the institutions and individuals now interested in the Speyer Loan will be willing to participate in this underwriting, but it is imperative that the larger portion of the $8,000,000 must be subscribed by the stockholders themselves before such assistance can be expected.

Your underwriting will not only assist in saving the property, but it should be a profitable investment, as shown by the following examples, based upon $1,000 subscribed to the underwriting:

(1) If the assessment of $3 per share on the old stock is paid by only one-half of the stockholders, then an underwriter having subscribed $1,000 will have to pay a total of $812.50, and will receive First Mortgage Bonds for $892.87; Income Bonds for $187.50; and new stock for $2,562.50 at par when issued.

(2) If the assessment of $3 per share on the old stock is paid by all of the stockholders, then an underwriter having subscribed $1,000 will have to pay a total of $625.00 and will receive First Mortgage Bonds for $892.87, and new stock for $1,000 at par when issued.

Thus an underwriter will receive First Mortgage Bonds for a larger face value than the amount of money invested, and a substantial amount in Income Bonds or new stock, or both, depending upon the amount of assessment that is paid on the old stock.

A deposit of five (5) per cent. on the amount of underwriting must be made at the time the signed underwriting agreement is deposited.

Non-interest-bearing scrip will be issued for fractional amounts of the securities allotted, exchangeable for bonds and stock in even amounts.

You are earnestly requested to sign the enclosed underwriting agreement for as large an amount as you can, and to forward the same as early as possible (not later than November 9th, 1903) to The Fidelity Trust Company, 323 Chestnut Street, Philadelphia, with check to its order for the first payment of 5 per cent. The underwriting is conditioned upon such an amount being subscribed, as, in the judgment of the Committee, will justify its being declared operative. When such result is obtained, 45 per cent. more will be called for in cash, and the balance as required.

In the event of the underwriting not reaching such an amount, the 5 per cent. will be returned, less commission to the Trust Company and the other expenses of the Committee.

Stockholders must deposit on or before November 9th, 1903, their shares of Common and Preferred stock of the Old Company with the Fidelity Trust Company, properly endorsed, together with a first payment of $1 per share on account of the assessment of $3 per share, for which negotiable receipts will be given. The receipt of The Equitable Trust Company for any payment under the call heretofore made by the Receiver for fifty cents a share will be accepted by the Fidelity Trust Company in part payment when endorsed to its order. The balance of the $3 assessment is to be paid in two instalments of $1 each per share, one on or before November 17th, 1903, and the other and final payment on or before December 1st, 1903.

All assessments may be anticipated.

In event of the reorganization plan being declared inoperative by the Committee, the amounts paid in on assessments will be returned, less commission to Trust Company and other expenses of the Committee.

The attached Plan, the Reorganization Agreement, and the Underwriting Agreement are to be read together as forming parts of one and the same instrument.

Stockholders will understand that under this scheme of reorganization they have the right to do any or all of the following:

1. To join in the underwriting.

2. To pay the assessments on their stock.

3. To purchase the First Mortgage Bonds at 70 per cent. with a 30 per cent. stock bonus.

At a proper time application will be made to the Philadelphia Stock Exchange for the listing of the receipts of The Fidelity Trust Company, and afterwards to the Philadelphia and New York Stock Exchanges for the listing of the securities to be issued by the New Company.

JOHN W. MOFFLY,
Chairman,
WILLIAM H. ARROTT.
NICHOLAS BRICE.
SIMON GRATZ,
CHARLES W. HENRY,
SAMUEL F. HOUSTON.
WM. ROTCH WISTER.

PLAN.

Reorganization Committee.

I. New Company and Securities.

It is proposed to raise $8,000,000 to enable the Reorganization Committee to purchase, or cause to be purchased, the securities now held by Speyer & Co., and to transfer the same to the New Company, together with the balance of the $8,000,000 left after Speyer & Co., the floating indebtedness and the expenses have been paid, the Committee receiving therefor the securities of the New Company as hereinafter mentioned.

It is proposed to incorporate a new company with a capital stock of one class only of	$40,000,000
The New Company to issue its First Mortgage 40-Year 5 per cent. Gold Bonds, secured by a first mortgage upon the stocks, bonds and other securities now pledged with Speyer & Co., in such manner as may be advised by Counsel, the mortgage to be in form, if possible, a mortgage upon The Algoma Central & Hudson Bay Railway Co., and the other railway property of the Company, with the other securities as collateral. Total issue..... of which bonds $7,143,000 are now to be issued and $2,857,000 to remain in the treasury for the future uses of the Company.	10,000,000
The New Company will also issue 5 per cent. 20-Year Gold Income Bonds to the amount of	3,000,000
Total bonds and stock of New Company.....	$53,000,000

II. Method of Providing the Money Required.

To obtain the $8,000,000 heretofore mentioned the Committee must secure underwriting to that amount, or to such an amount as in the judgment of the Committee will justify the plan being declared operative.

All of the new securities, except the $2,857,000 First Mortgage Bonds reserved in the treasury, are to be issued and used primarily for this purpose.

The Committee, on behalf of the Underwriters, also offer to each stockholder of the Old Company the privilege of exchanging his stock in the Old Company for stock in the New Company, at the following ratio:

For two shares of the Preferred Stock of the Old Company one share of the stock of the New Company; and for four shares of the Common Stock of the Old Company one share of the stock of the New Company. Stockholders making such exchange will be required to pay $3.00 on each share of the old stock so surrendered. For this payment of $3.00 per share they will also be entitled to receive Income Bonds at par for the amount so paid.

The $7,143,000 of the new bonds are also offered to the old stockholders at 70 per cent. of their face value, with a bonus in stock of the New Company of 30 per cent. of the face value of the bonds taken.

III. Disposition of New Securities.

First Mortgage Bonds:		
To underwriters and stockholders as aforesaid (annual interest $375,150)	7,143,000	
Reserved in treasury for future requirements	2,857,000	
		$10,000,000
Income Bonds:		
To stockholders or underwriters as aforesaid (annual interest $150,000)		$3,000,000
Stock:		
Representing and exchangeable for $28,000,000 of preferred stock of the Old Company	$14,000,000	
Representing and exchangeable for $72,000,000 of common stock of the Old Company	18,000,000	
Thirty per cent. bonus with first mortgage bonds	2,142,900	
To underwriters	5,857,100	
		$40,000,000

IV. Assets of the New Company.

The New Company will possess

(1) All the property of The Consolidated Lake Superior Company and its subsidiary companies now pledged with Speyer & Co.

(2) An additional working capital of about $1,000,000, which, with the quick assets etc., of the subsidiary companies stated by President Shields to be valued at not less than $1,000,000, and the bonds reserved in the treasury, are deemed sufficient for the operation of the properties.

REORGANIZATION AGREEMENT.

Agreement, made this twentieth day of October, 1903, between John W. Moffly, William H. Arrott, Nicholas Brice, Simon Gratz, Charles W. Henry, Samuel F. Houston and Wm. Roteh Wister (hereinafter called the "Reorganization Committee"), parties of the first part; The Fidelity Trust Company of Philadelphia (hereinafter called the "Depositary"), party of the second part; the persons, firms and corporations who become underwriters (hereinafter called "Underwriters"), parties of the third part; and the holders of the Preferred Stock and of the Common Stock of The Consolidated Lake Superior Company, a corporation organized and existing under the laws of the State of Connecticut (hereinafter called the "Old Company"), who may become parties to this agreement by depositing their shares of stock in the

Old Company, and making the payments required thereon (hereinafter called the "Depositors"), parties of the fourth part.

Whereas, it is necessary that holders of the Preferred and Common Stock of the Old Company organize for the protection of their mutual interests and effect a reorganization of its affairs, and especially preserve and retain the business and good-will of the said Company, and of corporations in which it is interested.

Now, therefore, the parties hereto, for and in consideration of the covenants hereinafter recited, and for the purpose of consummating the Plan of Reorganization, have mutually agreed and do severally agree, each for himself and not for the other, as follows:

First. The Underwriters and Depositors hereby make, constitute and appoint the parties of the first part the Reorganization Committee, for the purposes and with the powers in the plan and this agreement provided. A printed copy of the plan and this agreement, signed by a majority of the members of the Reorganization Committee, and by the party of the second part hereto, shall be lodged with the party of the second part, and a duplicate, signed in like manner, shall be lodged with the Reorganization Committee. Each of said copies shall be taken as a complete and original instrument, constituting but one agreement.

The accompanying plan and the underwriting agreement therein mentioned are hereby adopted and approved, and shall be taken to be a part of this agreement, with the same effect as though each and every provision thereof has been embodied herein, and said plan, underwriting agreement and this agreement shall be read as parts of one and the same paper; but no estimate, statement, explanation or suggestion contained in the said documents, or in any circular issued or which may hereafter be issued, by the Depositary or by the Reorganization Committee, is intended, or is to be accepted as a representation or warranty, as a condition of deposit or assent under the said documents, and no defect or error shall release any deposit under said documents, or effect or release any assent thereto, except by the written consent of the Reorganization Committee, it being intended that the said "Reorganization Committee" is authorized to reorganize the "Old" Company, without regard to technical or immaterial objections.

Holders of preferred and common stock of the Old Company may become parties to this plan and agreement by depositing their securities with the Depositary on or before the 9th day of November, 1903, upon the terms and conditions specified in the plan and this agreement.

Each depositor of such preferred and common stock hereby agrees with the Reorganization Committee to pay in cash with the deposit of the stock a first instalment of $1.00 per share on account of the assessment of $3.00 a share mentioned in the plan (the receipt of the Equitable Trust Company of Philadelphia for any sum heretofore paid on call of the Receiver of the Old Company being acceptable in part payment), and to pay the balance thereof in two instalments of $1.00 each on the 17th day of November, 1903, and on the 1st day of December, 1903, respectively; which payments shall be receipted for by the Depositary on the "Reorganization Certificates of Deposit" issued, by them for such stock. Such deposit and the acceptance of the certificate of deposit therefor shall constitute such depositor a party and subscribed hereto, without any further acts being necessary.

Each such depositor hereby pledges, as collateral security to such assessment and this agreement, the stock and moneys by him so deposited hereunder, together with the new stocks to which he may be entitled; and in the

event of default in any respect by such depositor or underwriter in the payment of his assessment or calls, or in performing this or the underwriting agreement, or any part thereof, such depositor or underwriter shall cease to be a party hereto, or entitled to any benefit hereunder or in the underwriting agreement, or in the securities deposited or assessments or calls paid, and shall absolutely forfeit, without right of redemption, the same, and the committee may sell or dispose of such stock deposited, or the new securities issued in respect thereof, or to which the underwriter might be entitled, to any purchaser paying the unpaid assessments or calls, or such other amount as the committee may determine, and may avail themselves of the net proceeds as may appear expedient to them under the plan.

Each depositor of such stock, upon full performance of his obligations hereunder and under the plan, shall receive an amount of income bonds of the New Company at par equal to the amount of his said payment of $3.00 per share, and each depositor of preferred stock of the Old Company shall also receive stock of the New Company equal to fifty (50) per cent. of his present holdings of said preferred stock deposited, and each depositor of common stock of the Old Company shall receive an amount of the stock of the New Company equal to twenty-five (25) per cent. of the common stock deposited; such bonds and new stock to be delivered when ready for issue, and such deposit and the acceptance of the certificate of deposit therefor shall constitute a conclusive election by said depositor of the plans or benefits hereunder.

Such parties must in all cases deposit the certificates for their stock with such transfers and powers of attorney as may be required by the Reorganization Committee.

The certificates of deposit shall be in form prescribed by the Reorganization Committee, specifying the respective stocks deposited, and the holders of such certificates of deposit shall be entitled (subject to any provisions contained in such certificates) to the rights and benefits specified in the plan and this agreement, as accruing to the holders of the stocks, represented by such certificates respectively or granted by the Reorganization Committee, pursuant to powers conferred upon them; and thereafter the holder of any such certificate, or of any certificate issued in lieu thereof or in exchange therefor, shall be subject to the plan and this agreement, and entitled to have and exercise the rights only of the original depositor under the certificate issued to him in respect of the securities therein mentioned. Each certificate of deposit may be treated by the Reorganization Committee as a negotiable instrument, and the holder for time being may be deemed to be the absolute owner thereof, and of all rights of the original depositor of the stocks, in respect of which the same was issued, and the Reorganization Committee shall not be affected by any notice to the contrary.

The Reorganization Committee may, in their discretion, fix or limit the period or periods within which holders of stock may deposit their securities and within which they may become parties to the plan and this agreement, and in their discretion (either generally or in special instances), may extend or renew the period or periods so fixed or limited, on such terms and conditions as they may consider proper.

Holders of certificates of stock of the Old Company not deposited within the periods fixed or limited therefor will not be entitled to deposit the same or to become parties to the plan and this agreement, or to share in the benefits thereof, and shall acquire no rights thereunder, and shall be excluded from the benefits thereof, except upon obtaining the express consent of the Reorganization Committee, who may withhold or give such consent, in their

absolute discretion, and upon such terms and conditions as they may prescribe.

The Underwriters and depositors hereby irrevocably request and empower the Reorganization Committee to endeavor to carry into practical operation the plan and this agreement, in its entirety or in part, to such extent and in such manner and with such additions, exceptions and modifications as the Reorganization Committee shall deem to be for the best interests of the depositors, and as may be made pursuant to the provisions of this agreement.

Each and every depositor does hereby sell, assign, transfer and set over to the Reorganization Committee and to their successors and assigns, each and every share of stock deposited hereunder; and every depositor and underwriter hereby agrees that the Reorganization Committee shall be and they are hereby vested with all the rights and powers of owners of the stock deposited hereunder, including the right to transfer the same into their own name, as a Reorganization Committee, or into the name of any other person or persons whom they may select; and (without limiting the foregoing provision) it is hereby declared that the Reorganization Committee shall be fully authorized to vote thereon at any meeting of the stockholders, to use, vote upon, enforce and act upon every such stock, as fully and to the same extent as the owner or holder thereof could have done were it not for this conveyance; to call or attend, and either in person or by proxy to vote at any and all meetings of the stockholders of any corporation, however convened, to terminate or seek to dissolve or to modify any trust, contract or lease, in whole or in part; to apply for the determination of the validity thereof, or for the removal of any trustees or the substitution of other trustees, or to take any other steps in respect of any trust or contract or under any provision thereof; to purchase at any time or times at such prices as they shall deem proper, or to pay, compromise or settle with the holders of any stocks, notes or other indebtedness or obligations of said Old Company, or of any corporation in which it may be interested; and to permit the holders of all floating indebtedness or obligations of said "Old" Company or its subsidiary companies to exchange or cancel the same by underwriting agreements upon such terms as may be agreed upon; to borrow money for the purpose of consummating the plan and this agreement, and of continuing and conducting the business of said Old Company or of any other or subsidiary corporation in which it may be interested, and preserving the good-will thereof pending such reorganization, and for such periods and upon such terms and conditions as they may deem best, and to charge and pledge any deposited securities, subscriptions, agreements made hereunder, property purchased or new securities to be issued, for the payment of any moneys so borrowed or agreed to be paid; to give all bonds of indemnity or other bonds in any legal proceedings, and to charge therewith the securities deposited hereunder or any part thereof; to apply for receivers, or for the removal of receivers and the substitution of other receivers, or for the termination of any receivership and the delivery of any property to its owners; to consent, agree to and apply for the continuance and operation of any business of said Old Company and of any corporation in which it may be interested pending such receivership, reorganization or otherwise, and to the issuance of any receiver's certificates or other obligations, all upon such terms, securities and conditions as they may deem for the best interest of the underwriters and depositors, and generally to take and consent to any and all measures which they may deem advisable to continue the operation or liquidation of said business; to settle any litigation now or at any time existing or threatened in whole or in part, with plenary power to enter into arrangements for de-

crees, or for facilitating or hastening the course of litigation, or in any way to promote the continuance of the business of the Old Company without interruption, the preservation of the good-will thereof, and the consummation of the plan; to buy, lease, sell, enter into contracts or make any other arrangements whatsoever in respect of any plant or property owned by said Old Company or in any subsidiary or other company in which it may be interested, all upon such terms and conditions as they may deem most advantageous to the underwriters and depositors; and, either pending or upon carrying out of the plan, to do whatever, in the judgment of the Reorganization Committee, may be necessary to promote or to procure the sale as an entirety, or the joint or separate sales, of any property or franchise covered by the plan; to adjourn any sale of any property or franchise or of any portion or lot thereof at discretion; to bid or refrain from bidding at any sale, either public or private, either in separate lots or as a whole, for any property or franchises or any part thereof, including or excluding any particular property, real or personal, and, at, before or after any sale, to arrange and agree for the resale of any portion of the property which they may decide to sell rather than to retain or hold any property or franchises purchased by them either in their name or in the name of persons or corporations by them chosen for the purposes of the plan and this agreement and to apply any security embraced hereunder in satisfaction of any bid or towards obtaining funds for the satisfaction thereof; and the terms "property" and "franchise" shall include any and all plants, leaseholds, lands, rights in lands, stocks, bonds or other interests in corporations in which said Old Company has any interest of any kind whatever, direct or indirect, and which may be acquired by, or come under the control of, the Committee; the amount to be bid or paid by the Reorganization Committee for any property or franchises shall be absolutely discretionary with them; and, in case of the sale to others of any property or franchises, the Reorganization Committee may reserve out of the proceeds of such sale or otherwise any dividend in any form accruing on any securities held by them.

The underwriters and depositors and each of them hereby appoint the Committee their and each of their attorneys in fact, with full power to represent and act for them and each of them, either in the name of the Committee or the underwriter or depositor, for the purpose of asserting or enforcing, compounding and compromising by suit or otherwise, any right, claim or damage growing out of the issue of any securities, the organization of said Old Company, or the enforcement of any claim or demand whatsoever, legal or equitable, accruing to or in favor of any depositor or underwriter.

And it is expressly provided and agreed as a part of this plan that the Reorganization Committee may sell, dispose of or in any manner utilize any or all of the first mortgage bonds, income bonds and stock of the New Company, which may not be purchased and paid for or otherwise taken, in accordance with the provisions of the plan and this agreement, by the underwriters or the holders of the present shares of the Old Company, upon such terms, to such extent, in such manner and for such considerations as the committee may deem most advantageous to the parties hereto, and plenary and irrevocable discretion and power is hereby conferred upon it in that regard; and that all such new securities not delivered hereunder to the underwriters or to the holders of stocks of the Old Company may be utilized or otherwise disposed of by the Reorganization Committee in such manner as they may deem most advantageous to the underwriters and depositors.

The Reorganization Committee may procure the organization of one or more companies, or they may adopt or use any existing company, and they may cause to be made such consolidation, leases, sales or other arrange-

ments,, and they may authorize the New Company, consolidated companies or subsidiary companies to create and execute such mortgages or encumbrances as they may deem proper, and may make or cause to be made such conveyances or transfers of any properties or securities acquired by them and take such other proceedings as they may deem proper for the purpose of creating the new securities provided for in the plan and this agreement and for carrying out all or any of the provisions thereof; the Reorganization Committee shall further be authorized to receive and dispose of, in accordance with any of the provisions of the plan and agreement, the new securities to be created, and may vote upon all the stock of the New Company for all purposes in their judgment necessary to carry out the plan and agreement.

The Reorganization Committee may construe the plan and this agreement; and their construction thereof or action thereunder, in good faith, shall be final and conclusive. They may supply any defect or omission or reconcile any inconsistency, in such manner and to such extent as they may deem necessary to carry out the same properly and effectively, and they shall be the sole judges of such necessity; they shall be the sole and final judges as to when and whether the assent of enough parties in amount to this agreement shall have been obtained to warrant them in carrying the same or any part into effect and they shall have power whenever they shall deem proper to abandon or to alter, modify or depart from the plan and this agreement, or any part thereof; they may at any time or times after such partial abandonment restore to the plan any abandoned part or parts thereof, and may seek to carry the same into effect as fully as if such part or parts had not been abandoned; they may also attempt to carry the plan into effect rather than abandon or modify the same, even though it be manifest that, as carried out, the plan must depart from the original plan, or from some part thereof. But in case of any intentional change or modification, or departure from the plan and agreement, which in their judgment, shall materially affect any underwriters or depositors, a statement of such proposed change, modification or departure shall be filed with the Depositary, and notice of the fact of such filing shall be given as hereinafter provided, and, within three days after final publication, all holders of the outstanding certificates and receipts affected thereby may surrender their respective certificates or receipts therefor, and withdraw securities deposited and moneys paid, or the proceeds thereof or substitutes therefor, then under the control of the Reorganization Committee, to the amount indicated in such certificates or receipts; provided, however, that in every case of withdrawal or cancellation the certificate holders and underwriters shall respectively make payment of their shares of the expenses and obligations of the Reorganization Committee as determined by the latter. Every depositor of securities and underwriter not so surrendered and withdrawing within such period of three days after final publication, shall be deemed to have assented to the proposed changes or modifications, and whether or not otherwise objecting, shall be bound thereby as fully and effectively as if he had actually assented thereto. All provisions and references concerning the plan and this agreement shall apply to the plan and this agreement so changed or modified. In case the Reorganization Committee shall finally abandon the entire plan, the stocks and moneys deposited hereunder, or their proceeds, or any stocks, securities or claims or representatives thereof, then under the control of the Reorganization Committee, shall be delivered to the several depositors and underwriters in amounts representing their respective interests, upon surrender of their respective certificates and receipts and payments of such actual expense; and obligations as shall have been incurred by the Reorganization Committee.

Any action contemplated in the plan and this agreement to be performed on or after completion and reorganization may be taken by the Reorganization Commitee at any time when they shall deem the reorganization advanced sufficiently to justify such course; and the Reorganization Committee, as they may deem necessary, may defer the performance of any provision of the plan and this agreement, or may commit such performance to the New Company.

The Reorganization Committee may from time to time make contracts with any person, syndicate or corporation, for the purpose of carrying the plan and this agreement into effect; and by underwriting or by loan, guaranty or the sale or pledge of the securities and claims deposited hereunder and of any subscription or underwriting agreement made hereunder and the new securities to be created, or otherwise (and upon such terms, conditions and rates as said Reorganization Committee may deem proper), may obtain any moneys required to carry out the plan and this agreement; and for the performance of any contract or obligation said Reorganization Committee may charge the deposited securities, property purchased, and new securities to be issued, and may pledge the same for the payment of any moneys borrowed or agreed to be paid, and for the performance of any other obligation incurred under the powers herein conferred. The Reorganization Committee may employ counsel, agents and all necessary assistance, and may incur and discharge any and all expenses by them deemed reasonable for the purposes of said plan and this agreement. They may fill all vacancies occurring by death, resignation or otherwise in the Reorganization Committee, and increase the number composing the committee by the appointment of additional members, and all substituted or additional members so appointed shall possess and exercise all the powers and duties herein conferred upon the original members as fully in every respect as if they had been originally named as parties of the first part hereto. They may prescribe the conditions and form of all bonds, mortgages, stock and other securities, and of all instruments at any time to be issued or entered into; they may create and provide for all necessary trusts, and may nominate and appoint trustees thereunder. The Reorganization Committee may act in all matters and things arising in execution of their trust by and through a majority of their number. The Reorganization Committee shall keep a record of its acts and proceedings. Any member of the Reorganization Committee, by written appointment, may empower any other member of the Committee to vote and act as his proxy with all the powers of the member making the appointment.

Neither the Reorganization Committee nor the Depositary assume any personal responsibility for the execution of the plan or of this agreement, or any part of either, nor for the result of any steps taken or acts done for the purpose thereof; the Reorganization Committee, however, undertake in good faith to endeavor to execute the same. No member of the Reorganization Committee, nor the Depositary, shall be personally liable for any act or omission of any agent or employee selected in good faith, nor for any error of judgment or mistake of law, nor in any case, except for his, its or their own individual wilful malfeasance or neglect; and no member of the Reorganization Committee shall in any case be personally liable for the act or omission of any other member, nor for the acts of the Depositary, nor shall the Depositary be liable for the acts or defaults of the Reorganization Committee. Any officer, director or stockholder of the Depositary, or any member of the Reorganization Committee, may be or become pecuniarily interested in any contracts, property or matters which said plan and this agreement concern, including participation in or under any underwriting agreement.

The accounts of the Reorganization Committee shall be filed with the Board of Directors of the New Company within one year after its organization shall have been completed, unless a longer time be granted by the said board. The accounts, when approved by such Board of Directors, shall be final, binding and conclusive upon all parties having any interest therein, and thereupon the Reorganization Committee shall be discharged. The acceptance of new securities by any underwriter or depositor shall conclusively and finally estop such acceptor from questioning the conformity of such securities in any particular to any provisions of the plan and this agreement; and the acceptance of new securities by the holders of a majority in amount of the certificates of deposit or receipts, for any class of securities, shall in each case, respectively, conclusively and finally estop all holders of certificates of deposit or receipts as to the securities of that class.

The enumeration of specific powers hereby conferred shall not be construed to limit or to restrict general powers herein conferred or intended so to be; and it is hereby distinctly declared that it is intended to confer on the Reorganization Committee, and each depositor and underwriter hereunder hereby confers on the Reorganization Committee, in respect of all securities deposited or to be deposited and moneys paid, and in all other respects, any and all powers which the Reorganization Committee may deem necessary or expedient in or towards carrying out or promoting the purposes of the plan and this agreement in any respect, even though any such power be apparently of a character not now contemplated.

Any obligation in the nature of floating debt or otherwise against any company or property embraced in the plan, either as proposed or as carried out, or any securities held as collateral for any such obligation, may be acquired or extinguished or held by the Reorganization Committee at such times, in such manner and upon such terms as they may deem proper for the purpose of reorganization, but nothing in the plan and this agreement contained is intended to constitute, nor shall it constitute, any liability or trust in favor or in respect of any such obligation.

All calls, or notices hereunder, except when otherwise provided, shall be inserted twice during a period of seven days in two daily newspapers of general circulation published in the City of New York and in the City of Philadelphia, and shall be taken and considered as though personally served on all parties hereto, and upon all parties bound hereby, as of the respective dates of insertion thereof.

The plan and this agreement shall bind and benefit the several parties, including the depositors and underwriters hereunder, their and each of their survivors, heirs, executors, administrators, successors and assigns. This agreement may be executed in as many counterparts as desired, each of which so executed shall be deemed to be an original; and such counterparts shall together constitute but one and the same instrument.

The Depositary becomes a party hereto solely for the purpose of accepting the trusts hereby conferred upon it, and agrees to hold, subject to the plan and this agreement, and the order of the Reorganization Committee, all securities and moneys represented by any certificate of deposit or receipt hereunder, the holder of which shall, in the manner of this agreement, and the order of the Reorganization Committee, all securities and moneys represented by any certificate of deposit or receipt hereunder, the holder of which shall, in the manner of this agreement provided, have assented to and adopted this plan and agreement.

In witness whereof, The Reorganization Committee and the Trust Company have caused these presents to be duly executed, as of the date here-

inbefore first written, and the other parties hereto have either signed the underwriting agreement, or deposited their securities hereunder.

THE FIDELITY TRUST COMPANY.

Attest:

(Seal.)

H. GORDON McCOUCH,
Secretary.

R. ELLIS,
President.

Reorganization Committee.

JOHN W. MOFFLY,
WILLIAM H. ARROTT,
NICHOLAS BRICE,
CHARLES W. HENRY,
SIMON GRATZ,
SAMUEL E. HOUSTON,
WM. ROTCH WISTER.

L.

CERTIFICATE OF REORGANIZATION COMMITTEE.

The Honourable G. W. Ross, *Provincial Treasurer, Province of Ontario:*

The undersigned, John W. Moffly, Chairman, and W. K. Stager, Secretary, of the Reorganization Committee of the Consolidated Lake Superior Company, named as parties to the agreement between the Reorganization Committee and the Fidelity Trust Company, hereby certifies:

1. That a copy of the Plan of Reorganization and Agreement hereto annexed, was duly executed by the members of the Committee, named as parties therein, and the Fidelity Trust Company, and deposited with the Fidelity Trust Company, and a duplicate thereof duly deposited with the Reorganization Committee, and the said duplicate is still in the possession of the Reorganization Committee.

2. That under the said Plan of Reorganization and Agreement, the sum of $1,214,725.50 (less $850 refunded) dollars has been duly paid into the Fidelity Trust Company of Philadelphia, in the State of Pennsylvania, and the sum of $112,046 has been duly paid into the Morton Trust Company of New York, by the stockholders of the Consolidated Lake Superior Company, who have become parties thereto, and the said sum, less $3,553.26, is still in the hands of the said Trust Company, and subject to the order of the Reorganization Committee, under the terms of the said Reorganization Plan and Agreement;

3. That there is still due from the stockholders of the Consolidated Lake Superior Company who have deposited their stock with the Fidelity Trust Company under the terms of the said Plan and Agreement, $275,094, and from the stockholders who have deposited their stock with the Morton Trust Company, $26,354. The undersigned believe from the best information they have been able to get that the total amount which will be paid in by the shareholders will not be less than $2,000,000;

4. That under the said Plan and Agreement underwriting agreements have been signed and delivered to the Fidelity Trust Company, representing cash underwriting to the amount of $801,200, and to the Morton Trust Company of $26,000, and in respect of the said cash underwriting the respective underwriters have paid in to the Fidelity Trust Company and the Morton Trust Company respectively the sum of five per cent. of the amount of their underwriting amounting in all to $40,060 paid to the Fidelity Trust Company, and $1,300 to the Morton Trust Company, and the said sums are still in the possession of the Fidelity Trust Company and the Morton Trust Company respectively, subject to the order of the Reorganization Committee under the said plan and Agreement and from the best information the undersigned have been able to get, they believe, upon the plan being declared operative, that the balance of the said underwriting will be paid when called on by the Reorganization Committee, and that $170,600 of additional underwriting has been deposited with the Reorganization Committee by responsible parties, subject to payment upon the plan being declared operative;

5. That the Committee has not done suffered or permitted any act, matter or thing whereby either the said underwriters or the said stockholders or any of them have been released from their underwriting and obligation under the said Plan and Agreement, other than the changes made necessary by reason of the terms of proposed guarantee by The Ontario Government, the contract with the Canadian Improvement Company attached, and the sale of sufficient treasury bonds to insure a working capital of $1,000,000, due notice of such changes being given as provided in said Plan and Agreement;

6. That the Committee approves of the Morton Trust Company as Trustee of the securities to be pledged as security for the loan to be obtained from the Government of the Province of Ontario, and that the exchange of securities under the Reorganization Plan and Agreements, shall be made through the said Trust Company;

7. That John W. Moffly, William H. Arrott, Nicholas Brice, Simon Gratz, Charles W. Henry (since deceased), Samuel F. Houston, and William Rotch Wister, were the original members of the Reorganization Committee, and that by resolutions duly passed by the Reorganization Committee pursuant to the powers given them by the said Plan of Organization and Agreement, Edward J. Berwind, Thomas J. Drummond, John T. Terry, and Bayard Henry, have been duly added as members of the said Committee and are now members thereof;

8. That upon the said Plan being declared operative by the Reorganization Committee, six additional members will be added to the Committee, on the nomination of the Canadian Improvement Company, a copy of the resolution authorizing the same is hereunto annexed.

Upon the faith of these representations the Government of Ontario is requested to procure the enactment of the said Government Bill authorizing the Government guarantee of the said loan of two million ($2,000,000) dollars.

Dated at Philadelphia this 28th day of March, 1904.

"JOHN W. MOFFLY,"
Chairman of the Reorganization Committee.

W. K. STAGER,"
Secretary

M.

STATEMENT AS TO MEMBERS OF REORGANIZATION COMMITTEE.

The names of the members of the Reorganization Committee are as follows: John W. Moffly, Chairman; William H. Arrott, Nicholas Brice, Edward J. Berwind, Thomas J. Drummond, Simon Gratz, Samuel F. Houston, John T. Terry, William Rotch Wister, and Bayard Henry.

Mr. John W. Moffly, of Philadelphia, was for many years President of the Manufacturers' National Bank, but retired about eight years ago, and lives on his income.

Mr. William H. Arrott, of Philadelphia, is engaged in the Insurance business, is President of the Arrott Steam Power Mills Co., a Director of the Merchants' National Bank, and is well off.

Mr. Edward J. Berwind, of Philadelphia, has been identified with the soft coal trade all his business life, and is President, Director, and principal stockholder of the Berwind-White Coal Mining Co., which has its office at 1 Broadway, New York, but whose principal place of business is in Philadelphia, Penn. The company is one of the largest mining and shipping corporations engaged in the bituminous coal trade, and operates some thirty mines. He is also a Director of the Atchison, Topeka and Santa Fe Railway. His business and financial interests are very extensive, and he is very wealthy.

Mr. Thomas J. Drummond is a member of the firm of Drummond, McCall & Co., Wrought Iron & Metals, Canada Life Building, Montreal, and is also interested in a number of metal manufacturing industries, including the Canada Iron Furnace Co., Montreal Car Wheel Co., Montreal Pipe Foundry Co., and others, and is reputed to be a man of very good ability, with a thorough knowledge of the metal trade, and thoroughly responsible.

Mr. Simon Gratz, of Philadelphia, is a lawyer by profession, but has not practised for some years, as most of his attention is given to his duties as a member of the Board of Revision of Taxes for Philadelphia. He is also prominent as a member of the Board of Public Education.

Mr. Samuel F. Houston, of Philadelphia, is Vice-President of the Winnifrede Railway Co., a small railroad company in West Virginia, practically owned by the Winnifrede Coal Co., of which he is also the Vice-President, which corporation has an estimated investment of $300,000.00 to $400,000.00, and he is in good commercial standing.

Mr. John T. Terry, 120 Broadway, New York City, is the surviving partner of, and is doing business under the firm name of E. D. Morgan & Co. He is Vice-President of the Western Union Telegraph Co., and a most intimate friend of Russell Sage. He is closely identified with the "Gould" railroads, "Manhattan," "Wabash," "Texas Pacific," and has very large Mexican interests. He is a man of high repute, and is very wealthy.

Mr. William Rotch Wister, of Philadelphia, is an attorney-at-law by profession, but interested in the iron business, his brother being of L. & R. Wister & Co. He is a man of first rate business capabilities.

Mr. Bayard Henry of Philadelphia, has been a prominent lawyer for over ten years, and is a member of the State Legislature.

N.

CERTIFICATE OF FIDELITY TRUST COMPANY.

The Honourable G. W. Ross, *Provincial Treasurer, Province of Ontario:*

The Fidelity Trust Company, hereinafter called the Trust Company, hereby certifies:

1. That the annexed Plan of Reorganization and Agreement, bearing date the 20th day of October, A. D., 1903, is a true copy of the Plan of Reorganization adopted by the Reorganization Committee of The Consolidated Lake Superior Company, and of the Agreement between the said Reorganizaation Committee and the Trust Company and the Agreement between the zation Committee and the Trust Company and the Stockholders of The Consolidated Lake Superior Company, who became parties thereto;

2. That the original Plan of Reorganization and Agreement, of which the annexed is a true copy was duly deposited with the Trust Company, pursuant to the provisions of the said Agreement, and the said original Plan and Agreement are still in the custody and control of the Trust Company, and the Trust Company has not done or suffered any act whereby the said Plan or Agreement has been in any way terminated or impaired;

3. That under the said Plan and Agreement the sum of $1,214,725.50, less $850 refunded, has been duly paid into the Trust Company by the shareholders of The Consolidated Lake Superior Company, and the said sum, less $3,553.26, is still in the hands of the Trust Company, subject to the order of the Reorganization Committee under the terms of said Reorganization Plan and Agreement;

4. There is still due from the said Stockholders of The Consolidated Lake Superior Company, who have deposited their stock with the Trust Company under the terms of the said Plan and Agreement, $275,094.

5. That under the said Plan and Agreement, underwriting agreements have been signed and delivered to the Trust Company respecting such underwriting to the amount of $801,200, and in respect of said cash underwriting the respective underwriters have paid in to the Trust Company the sum of Five Per Cent. of the amount of their underwriting, amounting in all to $40,060, and the said sum is now in the possession of the Trust Company, subject to the order of the Reorganization Committee, under the said Plan and Agreement.

Dated at Philadelphia this 25th day of March, A. D. 1904.

FIDELITY TRUST COMPANY.

(Sgd.) R. ELLIS,
President.

O.

CERTIFICATE OF MORTON TRUST CO.

To Whom it May Concern:

The Morton Trust Company of New York hereby certifies:

1. That under the plan of reorganization adopted by the Reorganization Committee of the Consolidated Lake Superior Company, and the agreement between the said Reorganization Committee, the Fidelity Trust Company of Philadelphia and the Stockholders of the Consolidated Lake Superior Company who became parties to said agreement, which plan and agreement is now on deposit with said Morton Trust Company, the sum of $112,046 has been paid to the Morton Trust Company as agent for the Fidelity Trust Company of Philadelphia, by Stockholders of the Consolidated Lake Superior Company, and the said sum is still in the hands of this Company, subject to the order of the Fidelity Trust Company of Philadelphia.

2. There is still due from the said stockholders of the Consolidated Lake Superior Company, who have deposited their stock with the Morton Trust Company under the terms of said plan and agreement, $26,354.

3. That under said plan and agreement underwriting agreements have been signed and deposited with the Morton Trust Company, representing cash underwriting to the amount of $26,000, and in respect of such underwriting there has been paid in cash to the Morton Trust Company Five Per Cent. of the amount of said underwriting, amounting in all to $1,300, and the said cash payments are now in possession of said Morton Trust Company, subject to the order of the Fidelity Trust Company of Philadelphia.

MORTON TRUST COMPANY,

by H. B. BERRY,
Trust Officer.

New York, March 22, 1904.

P.

STATEMENT AS TO THE MORTON TRUST CO.

This Company was organized in October, 1899, under New York State Trust Companies Law. From the further report of the Officers and Directors filed with the Superintendent of Banks of New York State, it appears that on the 1st of Januar 1904, the Company had a capital stock of $2,000,000.00, surplus fund of $2,000,000.00, and undivided profits of $3,815,982.00.

... The Officers are as follows:

President—Levi P. Morton.

Secretary—Henry M. Francis.

Board of Directors—John Jacob Astor, George F. Baker, Edward J. Berwind, Frederick Cromwell, James N. Duke, Henry M. Flagler, G. G. Haven, Joseph C. Hendrix, Abraham S. Hewitt, James N. Jarvie, Walter S. Johnson, Joseph Larocque, D. C. Mills, Levi P. Morton, Richard A. McCurdy, W. G. Oakman, George Foster Peabody, Samuel Rea, Elihu Root, Thomas F. Ryan, John Sloane, H. P. Whitney, and Augustus D. Juilliard.

Q.

* Statement showing standing of work on The Algoma Central and Hudson Bay Railway, March 28th, 1904.

Number of Miles.

Track laid.	miles.	Track ballasted.	miles.	Track laid but not ballasted.	miles.	Graded ready for tracklaying.	miles.	Graded ready for tracklaying with exception of bridges yet to be built.	miles.	Total miles graded.	Remarks.
From Sault Ste. Marie, Ont., North :											
Mile 0 to Mile 64	64	Mile 0 to mile 57..	57	Mile 57 to mile 64..	7	Mile 64 to mile 82....	18	Mile 82 to mile 163...	81	.....	Track ties on ground for entire track-laying.
						Mile 163 to mile 170.5	7.5	.....	.....	106.5	
From Michipicoten to Helen Mine :											
Mile 0 to mile 11.5.....	11.5	Mile 0 to mile 11.5.	11.5	.....	.....	.....	.....	.....	.....	.....	
From Josephine Junction to Josephine Mine :											
Mile 0 to mile 10	10	Mile 0 to mile 2.5..	2.5	Mile 2.5 to mile 10.8	7.5	.....	.....	.....	.....	.....	

Certified Correct,

T. J. KENNEDY,
General Superintendent.

Sault Ste. Marie, Ontario, March 28th, 1904.

* This statement does not include 26 miles of switches, sidings and double tracks.

R.

STATEMENT OF ROLLING STOCK AND EQUIPMENT OF THE ALGOMA CENTRAL RAILWAY COMPANY.

List of Locomotives.

Eng. No.	Maker.	Size of Cylinder.	Weight of Engine.	No. of Drivers.	Engine Truck.
			lbs.		
1	Mason	17 x 24	80,000	6 (50 in.)	4 wheel
2	Mason	17 x 24	80,000	"	4 wheel
3	Mason	17 x 24	80,000	"	4 wheel
4	Mason	17 x 24	80,000	"	4 wheel
5	C. B. & Q	16 x 22	60,000	4 (50 in.)	None.
6	C. B. & Q	16 x 22	60,000	"	None.
7	C. B. & Q	16 x 22	60,000	"	None.
8	C. B. & Q	16 x 22	60,000	"	None.
9	C. B. & Q	16 x 22	60,000	"	None.
10	C. B. & Q	16 x 22	60,000	"	None.
11	C. B. & Q	16 x 22	60,000	"	None.
19	Kingston	18 x 26	122,600	6 (51 in.)	None.
20	Kingston	18 x 26	122,600	"	None.
21	Baldwin	21 x 30	174,890	8 (56 in.)	Pony.
22	Baldwin	21 x 30	174,890	"	Pony.
23	Baldwin	21 x 30	174,890	"	Pony.
24	Baldwin	26 x 30 / 15½ x 30	179,370	"	Compound.
25	Brooks	20 x 26	161,000	"	4 wheel
26	Brooks	20 x 26	161,000	"	4 wheel

List of Equipment.

(Corrected to January 30th, 1904.)

Freight.

Number.	Class.	Capacity.	Builder or former owner.	Date built or purchased.
100	Flat	80,000 lbs	Pullman	1900
85	Flat	40,000 lbs.	F. M. Hicks, Chicago	1901
1	Flat	40,000 lbs.	F. M. Hicks, Chicago	1900
17	Flat	50,000 lbs	South Eastern Line	1899
19	Flat	50,000 lbs	South Eastern Line	1900
219	Flat	80,000 lbs.	A. C. Company	1902
11	Box	50,000 lbs	Torbet & Peckham	1900
25	Box	80,000 lbs.	A. C. Company	1902
200	Steel Ore	100,000 lbs	Pressed Steel Car Co	1900
25	Gondola	60,000 lbs	A. C. Company	1902
8	Cabooses	8-wheel	Crossen Car Mfg. Co	1900
4	Cabooses	4-wheel	A. C. Company	1901
21	Charcoal	80,000 lbs	A. C. Company	1902
15	Chip	80,000 lbs.	A. C. Company	1903
42	Wood rack	80,000 lbs.	A. C. Company	1903

Passenger.

2	Comb. B. & S. C.		Illinois Central	1901
2	Comb. B. & S. C.		Illinois Central	1900
1	First Class		P. W. & B	1881
2	First Class		Pullman	1900
1	First Class		Penn. R. R.	1900
1	First Class		Illinois Central	1900
1	Official		Illinois Central	1901

Work.

14	Boarding		Converted from flats	1900
2	Tool		Converted from flats	1901
2	Snow Plow		A. C. Company	1900
1	Snow Plow		Rhodes, Curry & Co	1899
2	Flangers		A. C. Company	1901
1	Steam Shovel		Bucyrus Company	1901
94	Dumps	4-wheel	Austin Mfg. Co	1901

(Sgd.) T. J. Kennedy,
General Superintendent.

Sault Ste. Marie, Ont.,
January 30th, 1904.

S.

COST OF CONSTRUCTION AND EQUIPMENT OF THE ALGOMA CENTRAL AND HUDSON BAY RAILWAY AND OF MANITOULIN AND NORTH SHORE RAILWAY.

Cost of construction and equipment of the Algoma Central and Hudson Bay Railway Company to December 31st, 1903, was	$8,179,586 61
Cost of steamship line was	847,710 66
Cost of construction of the Manitoulin and North Shore Railway Company to December 31st, 1903, was	533,186 95

T.

STATEMENT—GROSS EARNINGS, EXPENSES, AND NET EARNINGS OF RAILWAYS AND STEAMSHIPS.

Algoma Central and Hudson Bay Railway Co.

Main Line.

Year Ending.	Gross Earnings.	Expenses.	Net Earnings.
December 31st, 1900	$14,137 12	$11,524 87	$2,612 25
December 31st, 1901	152,933 23	88,885 48	64,047 75
December 31st, 1902	291,439 43	184,198 78	115,240 65
December 31st, 1903	186,225 57	168,199 46	18,027 11*
Total	$652,735 35	$452,808 59	$199,927 76

Michipicoten Branch.

Year Ending.	Gross Earnings.	Expenses.	Net Earnings.
December 31st, 1900	$47,104 62	$25,112 32	$21,992 30
December 31st, 1901	151,049 62	61,411 01	89,638 61
December 31st, 1902	196,766 65	89,932 34	106,834 31
December 31st, 1903	123,118 37	72,376 16	50,472 21*
Total	$518,039 26	$248,831 83	$269,207 43

Total—A. C. and H. B. Railway Co.

Year Ending.	Gross Earnings.	Expenses.	Net Earnings.
December 31st, 1900	$61,241 74	$36,637 19	$24,604 55
December 31st, 1901	303,982 85	150,296 49	153,686 36
December 31st, 1902	496,206 08	274,131 12	222,074 96
December 31st, 1903	309,344 94	240,575 62	68,769 32*
Total	$1,170,775 51	$701,640 42	$469,135 19

Algoma Central Steamship Line.

Year Ending.	Gross Earnings.	Expenses.	Net Earnings.
December 31st, 1900	$217,674 87	$143,710 72	$73,964 15
December 31st, 1901	330,369 81	250,410 01	70,959 80
December 31st, 1902	360,856 87	256,715 62	104,141 25
December 31st, 1903	257,545 32	240,252 88	17,292 44
Total	$1,166,446 87	$891,089 23	$275,357 64

Manitoulin and North Shore Railway Co.

Year Ending.	Gross Earnings.	Expenses.	Net Earnings.
December 31st, 1900			
December 31st, 1901	$16,120 30	$3,070 51	$13,049 79
December 31st, 1902	57,558 18	26,951 35	30,606 83
December 31st, 1903	32,520 97	18,140 29	14,380 68*
Total	$106,199 45	$48,162 15	$58,037 30

*Owing to the financial difficulties of the allied companies and the action taken by Messrs. Speyer & Co. to realize on their securities, the operations of these roads were practically at a standstill during the latter part of 1903.

U.

STATEMENTS OF AMOUNTS OF CREDITORS' CLAIMS SECURED AND UNSECURED AGAINST THE SUBSIDIARY COMPANIES OF THE CONSOLIDATED LAKE SUPERIOR COMPANY, INCLUDING THE AMOUNT DUE ON ALL LIENS UPON THE PROPERTY AND MACHINERY OF THE COMPANIES, OTHER THAN THOSE SET FORTH IN STATEMENTS FOLLOWING MARKED V 1 AND V 2.

Name of Company.	Amount.
The Algoma Steel Co., Limited	$247,280 25
The Algoma Commercial Co., Limited	116,622 2
Algoma Central and Hudson Bay Railway Co	112,387 11
Manitoulin and North Shore Railway Co	2,090 28
The Michigan Lake Superior Power Co	181,668 15
Tagona Water and Light Co	37,113 09
Algoma Iron Works	13,249 39
Trans. St. Mary Traction Co	15,723 87
International Transit Co	15,286 42
British America Express Co	532 58
Sault Ste. Marie Pulp and Paper Co	33,889 98
The Lake Superior Power Co	95,287 81
Powell & Mitchell (disputed)	119,000 00
Interest on Tagoma Water and Light Co. bonds	4,000 [illegible]
Interest on Michigan Lake Superior Power Co. bonds past due	87,500 00
Interest on International Transit bonds	12,800 00
Wages of the various subsidiary Companies advanced by the Canadian Bank of Commerce, the Imperial Bank of Canada and the Traders' Bank of Canada, upon the guarantee of the Province of Ontario, the Province being secured by the land grants to the Algoma Central and Hudson Bay Railway Co., and the Manitoulin and North Shore Railway Co	259,993 00
	$1,354,425 5

I certify that the foregoing statements sets forth the full amount due and payable by the above mentioned companies to the creditors thereof, both secured and unsecured, other than the claims set forth in statements following marked V 1 and V 2, and the amounts due Messrs. Speyer & Co., and that upon the final adjustment of the said accounts the amounts thereof will be reduced by contra accounts to the proper deductions by at least $100,000.000.00.

(Sgd.) A. H. Chitty.

U 1.

List of secured creditors of subsidiary Companies who hold collateral security upon the property of the companies of equal or greater values than the amount of their claims.

1.	The Fidelity Trust Company, The Real Estate Trust Company, and The Guarantee Trust Company, the first mortgage bonds of the Michigan Lake Superior Power Company amounting to $243,000	$175,000 00
2.	The Commercial Trust Company, subscriptions to the shares of the Subsidiary Companies	50,000 00
3.	Philadelphia Warehouse Company, material in bonded yard at Sault Ste. Marie, (steel rails, etc.) of the value of $655,342.45 as set forth in Statement following marked	263,000 00
4.	Foley Bros. and Conmee & Bowman, in addition to lien on The Algoma Central and Hudson Bay Railway, the subsidies payable to the Railway by the Dominion Government are retained pending the payment of the amount of the contractors' said claims, as set forth in Statement following marked	405,000 00
5.	Ontario Government, for Crown dues secured on timber and lumber of the value of about $300,000 as set forth in Statement following marked	115,783 63
6.	Dominion Government, lien for Custom's duties upon Coal (Bituminous) of the value of $181,238.83	26,500 00
		1,035,283 63

I hereby certify that the above statement correctly sets forth the amount of all the specific liens upon the moveable property and assets of the various Subsidiary Companies other than certain liens upon specific pieces of machinery, the amount of which is included in Statement "V," and in respect of all the said claims above set forth, the Creditors named hold as security for their claims property of considerably greater value than the amount of their respective claims thereon.

(Sgd.) A. H. Chitty.

U 2.

Statement of bonded indebtedness and charges upon the real estate of the Subsidiary Companies hereinafter named, prior to the claims of Messrs. Speyer & Company.

1. Mortgage on the property of the Tagona Water and Light Company to secure an issue of the first mortgage bonds, amounting to with interest thereon at 5 per cent. payable twenty years from date of issue, viz., 1st Dec., 1894.		160,000 00
2. Mortgage upon the property of the International Transit Company to secure an issue of first mortgage bonds amounting to Payable 17 years from date of issue with interest thereon at 5 per cent. per annum, viz., 1st July, 1902.		572,000 00
3. Mortgage on the property of the Michigan Lake Superior Power Company to secure an issue of first mortgage bonds amounting to	3,500,000 00	
held by Lake Superior Power Co.	243,000 00	
Issued to the public		3,257,000 00
Payable 50 years after date with interest at 5 per cent. per annum from date of issue, viz., 1st June, 1899.		
4. Lake Superior Power Company, agreement for mortgage or lien to the Town of Sault Ste. Marie to secure payment of debentures of the said Town amounting to	228,000 00	
With interest at 5 per cent and further debentures of the said Town amounting to	25,572 50	
With interest at 5 per cent		253,572 50
(See the Statutes of Ontario 58 Victoria Chapter 119, Schedule "A.")		
5. Mortgage upon the property known as the Laird and Henderson mill site at Sault Ste. Marie, being property of the Lake Superior Power Company, principal due on mortgage		12,000 00
Interest at 6 per cent		
6. Mortgage held by the Canada Permanent Loan and Savings Co. upon the International Hotel at Sault Ste. Marie, amount due on mortgage..		8,000 00
Interest, 6 per cent. per annum.		
7. Balance due on agreement of purchase by the Lake Superior Power Company at the Gertrude Nickel Mine, agreement providing for payments extending over a period of 6 years		36,888 90
8. Balances due by Lake Superior Land Corporation on the following purchases.—		
Fuller Farm	30,000 00	
Colwell Land	10,942 00	
Holden Land	1,000 00	
Moran Land	2,000 00	
		43,942 00
These balances are due in respect of moneys payable under agreements for purchase of large blocks of land in Sault Ste. Marie, Michigan, with a view of providing additional areas for developments in the future, the lands being at present of much greater value than when originally purchased.		
9. Balance payable but not yet due on purchase of stock of Ontario and Hudson Bay Railway Co		10,000 00
10. Balance due Dominion Government by Ontario and Hudson Bay Railway Company and Atlantic and Pacific Railway Company on purchase of the Island known as "White Fish Island"		1,600 00
Unadjusted claim of Hugh Ryan & Co. against the lands occupied by the compensating works in respect of improvements made by the company while constructing the Sault Ste. Marie Canal for the Dominion Government.		
This claim is not admitted by the company.		

I certify that the foregoing statement sets forth correctly all the bonded indebtedness of the various Subsidiary Companies and the charges upon the real estate of the said Companies prior to the claims of Messrs. Speyer & Company upon the said properties or any of them.

(Sgd.) A. H. Chitty.

V.

STATEMENT OF AMOUNT OF DOMINION SUBSIDY PAYABLE ON THE ALGOMA CENTRAL AND HUDSON BAY RAILWAY IN RESPECT OF THE LINE UNDER CONSTRUCTION.

Number of miles of railway already constructed and under construction, 192 miles at $6,400 per mile	$1,228,800 00	
Amount already paid on account of subsidy	583,536 00	
Amount payable on completion of portion of road under construction		$ 645 264 00
Amount already certified to by Government Engineer		341,440 00

W.

STATEMENT OF WOOD AND TIMBER COVERED BY LIEN OF ONTARIO GOVERNMENT FOR CROWN TIMBER DUES.

Lien amounting to $115,183.63.

Sawmill Logs	$ 15,000 00
Lumber	15,000 00
Forest Products	270,000 00
	$300,000 00
Amount of lien	115,783 63
	$184,216 37

X.

STATEMENT OF MATERIALS AND SUPPLIES OF THE SUBSIDIARY COMPANIES OF THE CONSOLIDATED LAKE SUPERIOR COMPANY, AT SAULT STE. MARIE, TOGETHER WITH THE VALUE THEREOF, FREE FROM ANY CHARGE, LIEN OR CLAIM THEREON, EXCEPT THE GENERAL CLAIM OF SPEYER & COMPANY UNDER THEIR MORTGAGE SECURITIES.

The Sault Ste. Marie Pulp and Paper Co.:		
Stores	$34,170 35	
Ground Wood Pulp	15,882 18	
Sulphite Fibre Pulp	2,759 69	
Building Paper	1,248 57	
		$54,060 79
Algoma Iron Works :		
Machine Shop Stores	57,203 74	
Foundry Stores	15,557 01	
Foundry Castings	5,197 83	
Unfinished Shop Orders	17,998 15	
		95,956 73
Tagona Water and Light Company :		
Electric Merchandise	6,030 63	
Water Works Material	12,520 63	
		18,551 26
Lake Superior Power Company :		
(Not subject to Speyer & Company's claims.)		
Ore on Docks	$42,289 21	
Bricks	3,548 68	
Nickel Ore	107,259 00	
Iron Ore in stock pile	80,564 94	
Helen Mine Materials	29,739 95	
Gertrude Mine Materials	8,022 25	
Nickel Matte	225,969 75	
Materials	1,797 66	
Reduction Works Material	11,300 32	
Roasted Ore	20,589 39	
Briquettes	25,761 57	
Ferro Chrone	1,273 17	
Brick Plant Materials	1,737 12	
Michipicoten Exploring Co. Equipment	175 31	
		560,328 32
Michigan Lake Superior Power Company :		
Materials	279 36	$279 36
The Algoma Steel Company, Limited :		
Charcoal Department Materials	27,413 28	
Retort Charcoal	1,120 00	
Bonzano Joints	145 08	
Kiln Plant and Charcoal	9,800 00	
Acetate of Lime		
		38,478 36
The Algoma Commerical Company, Limited :		
Roadway and Bridge Materials, Main Line	109,523 97	
Roadway and Bridge Materials, Michipicoten Branch	23,793 22	
Roadway and Bridge Materials, M. and N. S. Railway	4,267 74	
Michipicoten Store	1,118 22	
Grade Gold Mine Materials	7,410 69	
Materials for Soo Car Shops	44,703 09	
Elsie Nickel Mine Materials	6,631 86	
Stationary Materials	9,027 84	
International Hotel Equipment	142 57	
Veneer Mill Materials	2,543 03	
Veneers	3,832 30	
Charcoal Stores	7,905 88	
		220,900 41

A. C. and H. B. Railway Company :		
Car Materials	1,411 89	
Materials for Soo Machine Shop	21,528 03	
Materials for Michigan Shop	17,592 22	
Dock Stores	9,034 33	
Buffet	12 64	
		49,579 1
Manitoulin and North Shore Railway Company :		
Materials, Sudbury Shop	3,755 52	
Coal, Bituminous	1,868 59	
		5,624 11
International Transit Company :		
Materials		2,789 84
Trans-St. Mary's Traction Company :		
Materials		97 50
Free from liens		$1,046,644 79

I hereby certify that no lien or charge has been created upon the above materials and supplies, other than the general lien or charge thereon of Speyer & Co., under their mortgage.

(Sgd.) A. H. Chitty.

Recapitulation of Values of Materials.

Supplies on hand free from liens	1,046,644 79
Value of materials held by Philadelphia Warehouse Company over and above amount of lien	390,929 45
Value of timber and forest products over and above Crown dues	184,216 7
Value of coal over and above Custom duties thereon	154,238 33
	$1,776,029 44

Y.

LIST OF ALL WRITS OF EXECUTION AGAINST THE ALGOMA CENTRAL AND HUDSON BAY RAILWAY COMPANY IN THE HANDS OF THE SHERIFF OF THE DISTRICT OF ALGOMA.

Execution Creditor.	Debt and Interest.	From	Costs.	Costs of writ.	Court.
1. W. H. Plumer & Co	$4,453 57	22 Sept., 1903	$39 91	$6 00	H. C. J.
2. American Brake Shoe and Foundry Co	1,332 34	25 Sept., 1903	29 22	6 00	D. C., Algoma.
3. Smith Bros	1,972 74	28 Sept., 1903	.....	6 00	D. C., Algoma.
4. Speers & Anderson	1,062 77	1 Oct., 1903	56 62	6 00	D. C., Algoma.
5. American Lumber and Manufacturing Co	915 96	7 Oct., 1903	31 01	6 00	D. C., Algoma.
6. Brown Bros	203 09	10 Oct., 1903	26 30	6 00	D. C., Algoma.
7. Gunns, Limited	1,013 44	8 Oct., 1903	29 32	6 00	H. C. J.
8. McLauchlin & Sons Co., Limited	492 97	12 Oct., 1903	26 41	6 00	D. C., Algoma.
9. The N. L. Piper Railway Supply Co	291 86	12 Oct., 1903	14 00	4 00	C. C., York.
10. James Conmee and Charles M. Bowman	400,810 27	15 Feb., 1903	.....	6 00	H. C. J.
11 Telfer Bros	237 70	20 Oct., 1903	30 21	6 00	D. C., Algoma.
12. Robert Carroll	253 71	19 Oct., 1903	37 82	6 00	D. C., Algoma.
13. Leitch Bros	609 43	13 Oct., 1903	35 26	6 00	D. C., Algoma.
14. The Wm. Ryan Co., Limited	1,136 33	22 Oct., 1903	19 36	6 00	H. C. J.
15. Pillow and Hersey Manufacturing Co	72 53	23 Oct., 1903	2 94	.....	1st D. C., Algoma.
16. The Northern Hardware Co., Limited	72 32	23 Oct., 1903	2 94	.....	1st D. C., Algoma.
17. Chase & Sanborn	173 82	6 Nov., 1903	25 56	4 00	D. C., Algoma.
18. St. Charles Condensing Company	531 00	14 Nov., 1903	25 82	6 00	D. C., Algoma.
19. Everett and Connors	8,711 75	16 Nov., 1903 (on debt) 19 Nov., 1903 (on costs)	50 02	6 00	H. C. J.
20. The Sherwin Williams Company	950 24	17 Nov., 1903	20 40	6 00	H. C. J.
21. The Montreal Cotton and Wool Waist Co.	236 41	18 Nov., 1903	24 12	6 00	H. C. J.
22. The Canadian Bridge Co., Limited.	226 80	16 Nov., 1903 (on debt) 19 Nov., 1903 (on costs)	28 58	4 00	D. C., Algoma.
23. The Soo Hardware Co	1,088 74	26 Nov., 1903	34 11	6 00	D. C., Algoma.
24. Moore & Browne	255 67	26 Nov., 1903	35 26	6 00	D. C., Algoma.
25. The William Ryan Co., Limited	525 91	26 Nov., 1903	22 87	6 00	H. C. J.
26. William Morgan	150 00	12 Dec., 1903 (on costs) 19 Dec., 1903 (on debt)	192 94	4 00	H. C. J.
27. Vulcanus Forging Company	312 40	17 Dec., 1903	27 92	6 00	D. C., Algoma.
28. Taylor & Pringle Company, Limited	273 75	17 Dec., 1903	27 92	6 00	D. C., Algoma.
29. The Walkerville Brewing Company, Limited	733 23	5 Nov., 1903	31 97	6 00	H. C. J.
30. Marshal Fraser	1,000 00	20 Dec., 1903 (on debt) 11 Feb., 1904 (on costs)	393 50	6 00	H. C. J.

I certify that the above list contains all the writs of execution or extent in my hands this 25th day of March, 1904, at 10 o'clock, against the lands and tenements of the Algoma Central and Hudson Bay Railway Company.

(Sgd.) W. H. Carney,
Sheriff of the District of Algoma.

Z.

LIST OF REGISTERED LIENS.

The following liens are registered in the Registry Office for the District of Algoma against the lands of the Algoma Central and Hudson Bay Railway Company.

No.	Date.	Date of filing.	Amount.	Claimant.
408	Feb. 26, 1903.....	Feb. 26, 1903.....	$391,866 05	Timothy Foley, Thomas Foley, John Foley, Michael Foley, John D. Porter, Richard V. Porter, Andrew R. Porter and James Whalen as Foley Brothers, Porter & Whalen.
428	Sept. 21, 1903.....	Sept. 21, 1902	190 40	Robert Carroll.
429	"	"	3,015 00	"
430	"	"	1,676 00	"
431	Sept. 28, 1903.....	Sept. 29, 1903	2,103 84	H. E. Talbot & Co.
433	Sept. 22, 1903.....	Oct. 3, 1903	400,810.27	James Conmee and Charles M. Bowman.

Z 1.

LIST OF JUDGMENTS.

Of record in the Office of the Local Registrar of the High Court of Justice at Sault Ste. Marie declaring liens against The Algoma and Central Hudson Bay Railway Company.

I HEREBY CERTIFY that the following judgments only are recorded in my office against The Algoma Central and Hudson Bay Railway Company whereby any Mechanics or other lien upon the Railway and works of the said, The Algoma Central and Hudson Bay Railway Company, is declared or adjudged.

---

1. Judgment, dated 8th of October, 1903, in an action wherein Timothy Foley, Thomas Foley, John Foley, Michael H. Foley, John D. Porters, Richard B. Porters, Andrew D. Porters and James Whalen, carrying on business as Contractors in co-partnership under the name of Foley Brothers, Porters and Whalen are plaintiffs, and James Conmee, Charles M. Bowman and The Algoma Central and Hudson Bay Railway Company are defendants, which judgment as appears thereby was granted upon motion for judgment made by the plaintiffs as against the defendants The Algoma Central and Hudson Bay Railway Company in default of pleadings by the said defendants, and wherein it is declared that the plaintiffs are entitled to a lien and charge under "The Mechanics' and Wage Earners' Lien Act" upon the estate and interest of the defendants The Algoma Central and Hudson Bay Railway Company in the railway and other works and the lands occupied thereby and enjoyed therewith upon or in respect of which the work and services were performed or the materials placed or furnished to be used by the plaintiffs as mentioned in the Statement of Claim for the sum of $397,662.77, together with interest on the sum of $391,866.05 from the fifteenth day of February, 1903, until the sixteenth day of May, 1903, and on the full sum of $397,662.77 from the fifteenth day of May, 1903, at five per centum per annum, in respect of work done and materials supplied by the plaintiffs in and about the construction of the road of the defendants The Algoma Central and Hudson Bay Railway Company, which said amount is part of the amount due by the defendants The Algoma Central and Hudson Bay Railway Company to the defendants James Conmee and Charles M. Bowman upon the contract in the said pleadings mentioned, all of which is fully set forth in the said judgment.

2. Judgment dated 12th October, A. D. 1903, in an action wherein James Conmee and Charles M. Bowman are plaintiffs and The Algoma Central and Hudson Bay Railway Company and Central Trust Company of New York are defendants, which judgment as appears thereby was granted upon motion for judgment made by the plaintiffs as against the defendants, The Algoma Central and Hudson Bay Railway Company upon the pleadings, and wherein it is declared that the plaintiffs are entitled to a lien and charge under "The Mechanics' and Wage Earners' Lien Act" upon the estate and interest of the defendants, The Algoma Central and Hudson Bay Railway Company in the railway and other works and the lands occupied thereby and

enjoyed therewith upon or in respect of which the work or services were performed or the materials placed or furnished to be used by the plaintiffs as mentioned in the Statement of Claim, for the sum of $400,810.27, together with interest thereon from the fifteenth day of February, 1903, until payment at five per centum per annum in respect of work done and materials supplied by the plaintiffs in and about the construction of the road of the defendants, The Algoma Central and Hudson Bay Railway Company.

Dated at Sault Ste. Marie, Ontario, this 25th day of March, A. D. 1904.

Given under my hand and seal of the said Court.

(Sgd.) G. H. MURRAY,
Local Registrar of the High Court of Justice
at Sault Ste. Marie.

Z 2.

PARTICULARS OF THE ASSETS, SUBJECT TO WHICH IT IS THE INTENTION OF THE GOVERNMENT TO GUARANTEE A LOAN UPON THE BONDS AND STOCK OF THE ALGOMA CENTRAL AND HUDSON BAY RAILWAY COMPANY AND THE MANITOULIN AND NORTH SHORE RAILWAY COMPANY TO THE EXTENT OF $2,000,000.00.

1. Upon the deposit with the Trustee named in the agreement between The Canadian Improvement Company and the Government of:—

(1)	The first mortgage bonds of the Algoma Central and Hudson Bay Railway Company, amounting to.....	$ 6,750,000 00
(2)	The first mortgage bonds of the Manitoulin and North Shore Railway Company, amounting to	405,000 00
(3)	100,000 shares of the Capital Stock of the Algoma Central and Hudson Bay Railway Company of the par value of $100.00 each	10,000,000 00
(4)	2,140 shares of The Manitoulin and North Shore Railway Company of the par value of $100.00 each.....	214,000 00
(5)	The note of the Algoma Central and Hudson Bay Railway Company for $725,000.00 bearing interest at the rate of 5 per cent. endorsed by the Algoma Commercial Company Limited, secured by mortgages upon the vessels and shipping property of the Company.	

2. Upon the deposit as collateral security of the amount of the first mortgage bonds, income bonds and stock of the reorganized company set forth in said agreement between the Canadian Improvement Company and the Government, the reorganized company is to become the possessor of and the said first mortgage bonds of the said Company are to be a first charge upon the following properties:—

I. The following stocks:

Name of Company.	Class of stock.	Par amt. of shares each.	Number of shares.
The Algoma Steel Company, Limited		$100	200,000
The Algoma Commercial Company, Limited		50	200,000
The Michigan Lake Superior Power Company		100	5,000
Tagona Water and Light Company, of Sault Ste Marie, Ontario		20	10,000
Trans-St. Mary's Traction Company		100	4,900
The International Transit Company		50	3,000
The British American Express Company, Limited		100	1,000
The Sault Ste. Marie Pulp and Paper Company	Preference	100	7,500
The Sault Ste. Marie Pulp and Paper Company	Common	100	12,500
The Lake Superior Power Company	Preference	100	5,000
The Lake Superior Power Company	Common	100	15,000
The Ontario Lake Superior Company	Preferred	50	119,990
The Ontario Lake Superior Company	Common	50	279,880

II. The following bonds:

Description of Bonds.	Face amount of Bonds.
Temporary second mortgage five per cent. thirty year gold bonds of The Michigan Lake Superior Power Company, maturing January 1, 1933	2,400,000 00
Temporary first mortgage five per cent. thirty year gold bonds of The Sault Ste. Marie Pulp and Paper Company, maturing January 1, 1933	1,200,000 00
Temporary first mortgage five per cent. thirty year gold bonds of the Algoma Steel Company, Limited, maturing January 1, 1933	5,000,000 00
First mortgage bonds of The Lake Superior Power Company.	4,000,000 00
First mortgage bonds of the Algoma Commercial Company, Limited	5,000,000 00

3. The reorganized company is also to become possessed of, and the said first mortgage bonds of the said company are to form a charge upon the equity in the stock and bonds and other securities of the said railways deposited with the said trustee named in the agreement between the Canadian Improvement Company and the Government.

Z 3.

Statement of material covered by Warehouse receipt of the Philadelphia Warehouse Company. Amount due on Warehouse receipt $264,413.

Steel Plant materials	320,852,65
Angle Bars Standard T. Rails	334,489.8
	655,342.45
Amount of lien	264,413.00

INDEX.

		Pages.
	Orders of the House directing Returns	3
	Returns pursuant to Orders	4
A.	Agreement between His Majesty, the King, and the Morton Trust Company and the Canadian Improvement Company, dated 21st March, 1904	6
B.	Mortgage from The Algoma Central and Hudson Bay Railway Company to Central Trust Company of New York	25
C.	Charge from Algoma Central and Hudson Bay Railway Company to Central Trust Company of New York on property in Land Titles Office	52
D.	Pro. note of Speyer & Co. for $725,000.00	54
E.	Mortgage from The Manitoulin and North Shore Railway Company to Central Trust Company of New York	55
F.	Charge from The Manitoulin and North Shore Railway Company to Central Trust Company of New York	86
G.	Mortgages of the ships and vessels of Algoma Central and Hudson Bay Railway Company	89
H.	Mortgages of lighter and scows	103
I.	Stock certificates of The Algoma Central and Hudson Bay Railway Company to be transferred to Morton Trust Company	108
J.	Stock certificates of The Manitoulin and North Shore Railway Company to be transferred to Morton Trust Company	109
K.	Plan of Re-organization	110
L.	Certificate of Re-organization Committee	120
M.	Statement as to the members of the Re-organization Committee	122
N.	Certificate of Fidelity Trust Company	123
O.	Certificate of Morton Trust Company	124
P.	Statement as to Morton Trust Company	125
Q.	Statement of portion of Algoma Central and Hudson Bay Railway already constructed and partially constructed	126
R.	Statement of rolling stock and equipment	127
S.	Cost of construction and equipment	129
T.	Statement of earnings of railways and vessels	130
U.	Statement of creditors' claims	131
U 1.	List of Creditors of Subsidiary Companies who hold collateral security	131
U 2.	Statement of bonded indebtedness and charges upon real estate of Subsidiary Companies prior to claims of Messrs. Speyer & Co.	132
V.	Statement, *re* Dominion subsidy to Algoma Central and Hudson Bay Railway	134
W.	Statement of wood and timber covered by lien of Ontario Government	135
X.	Statement of materials and supplies of the Subsidiary Companies	136
Y.	Statement of execution against The Algoma Central and Hudson Bay Railway	138
Z.	Statement of liens against The Algoma Central and Hudson Bay Railway	139
Z 1.	Particulars of all judgments against the said Railway declaring liens	140
Z 2.	Particulars of all assets subject to which it is the intention of the Government to guarantee the bonds of The Algoma Central and Hudson Bay Railway and The Manitoulin and North Shore Railway Company to the extent of $2,000,000.00	
Z 3.	Statement of material covered by wharehouse receipts, etc.	143

THE

CONSOLIDATED

LAKE SUPERIOR COMPANY

REPORT ON

THE CONDITION OF THE PROPERTIES AND ESTIMATE OF EARNINGS FOR 1903-4

ALSO

REPORT OF THE PRESIDENT

PRINTED BY ORDER OF
THE LEGISLATIVE ASSEMBLY OF ONTARIO

TORONTO:
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Printer to the King's Most Excellent Majesty
1904

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TORONTO

THE CONSOLIDATED LAKE SUPERIOR COMPANY.

REPORT ON THE CONDITION OF THE PROPERTIES AND ESTIMATE OF EARNINGS FOR 1903-04.*

SAULT STE. MARIE, ONTARIO, May 5, 1903.

To the Board of Directors of the Consolidated Lake Superior Company:—

GENTLEMEN,—For the information of the board and as a basis for financial plans, I submit the following report upon the company's operations, with estimates of a probable earnings for the year ending June 30, 1904.

This report is based upon personal examination of all the properties and consultation with the heads of departments, whose reports and recommendations have been carefully analyzed and verified Everything doubtful has been thrown out, estimates of earnings have been scaled down to a point that seems to be free from doubt, and estimates of costs have been made high enough to provide for all possible contingencies. I am satisfied that this is a conservative showing of the company's condition and possibilities, and that whatever change in these figures may be made during the coming year will be to the advantage of the company rather than against it.

The condition of the various productive properties of the company is as follows:

IRON ORE PROPERTIES.

The Helen Mine, on the Michipicoten range, is the only iron ore property actually developed, and the only one on which we can safely figure at the present time. Owing to the working of this mine by contractors, and the several changes in contractors, the property has not yet been systematically developed, and it is not in condition to yield the output and to show the mining costs that would have been possible with proper development. The mine is now under good management, and the faults are being remedied as rapidly as possible.

Taking as datum the former level of Lake Boyer, now drained, there was a peak of ore which originally rose about ninety-five feet above datum. This was removed and open workings were carried to a depth of about twenty-five feet. The first underground level was eighty-five feet below datum, and the bottom of the open pit is now being broken down to this level. Ninety-five feet below this level, or 185 feet below datum, is the second level, where a large amount of development work has been done.

---

*NOTE—The report which follows was prepared early in May for the information of the board of directors of The Consolidated Lake Superior Company, and upon its publication now, after more than two months have elapsed. it seems only proper to state that the estimates and opinions contained in the report have been abundantly substantiated. Such changes in conditions as have taken place during the interval have been distinctly to the advantage of the company, and tend to increase the margin between the conservative estimates of profits and the possible results.

It should be borne in mind, too, that this report deals only with the probable results of the current year, and does not attempt to forecast earnings of future years, which it is reasonable to expect will increase with the natural expansion of operations now just starting.

C. SHIELDS, *President.*

July 10, 1903.

The most important fact in connection with the Helen Mine has just been established by the work that is being done to determine the limits of the ore body on the second or lower level. It has been demonstrated beyond doubt that the walls between which the ore body lies are not converging thus far, as has been assumed by some of the experts who have examined this mine. On the contrary the walls are practically parallel, and all our engineers agree that they probably continue thus to a considerable depth.

The quantity of ore above the lower level can be closely calculated, and it is safe to count upon 700,000 tons thus measured up. All of the drill holes were run from the old surface and the ore they penetrated has been worked out. To determine the depth and area of the ore body below this lower level, drill holes will be put down at once. Present knowledge of the mine warrants the calculation that every foot of additional depth within the walls now defined will add 7,500 tons to the present ore body.*

In three years the Helen Mine has shipped 584,000 tons of ore. The ore mined during the winter and on the stock pile at the opening of navigation amounts to 102,841 tons of No. 1 ore, and 44,700 tons of No. 2 ore.

The present output is from 1,000 to 1,200 tons per day, which we may be able to bring up to 1,500 tons during the season. We are counting upon the shipment of about 350,000 tons during the season. This will about represent the shipments during our fiscal year, ending June 30, 1904, and allowing a profit of 30 cents per ton, which is low enough to be entirely safe, the Helen Mine should yield a net profit of not less than $105,000 during the year This is the mine profit only, as the transportation is considered separately.

Helen ore is of non-Bessemer grade, and it will average for this season about

Iron	59.00
Sulphur	0.14
Phosphorus	0.10

The quality is improving as the deposit deepens. The ore is of such physical structure as to make it in demand for use in mixture with soft and fine Bessemer ores.

On the Michipicoten range there are several other iron ore prospects owned by your company, which are of sufficient promise to warrant examination. The Josephine property on the line of the Michipicoten branch of the Algoma Central and Hudson Bay Railway is now being redrilled in order to determine the character and extent of the deposit more definitely before proceeding further with the shaft which has already been put down about 150 feet.† Our mining engineers who are familiar with the characteristics of the Michipicoten range express a great deal of confidence in the Josephine, and several other prospects upon which more or less work has been done. There is a probability that we may find at least one good deposit of Bessemer ore among them, but it is better to leave them all out of our calculation until we know more about them.

On the hill above the Helen Mine there is a large deposit of siderite—carbonate of iron—which has never been explored, but which seems to be of large extent. This ore has value and might be used in our own blast furnaces; but as we would have to roast it and build kilns for this purpose, I have left it out of consideration for the time being. We are experimenting with the ore, however, in order to determine what can be done with it.

*Since this report was written the drill has been put down 107 feet below the lower level, and is still going in good ore. July 11, 1903.

†Since this was written four drill holes have been put down on the Josephine with satisactory showing of ore that promises to come within the Bessemer limits.

On the Mesaba range we have one-quarter of section 16, which has been known as the Woodbridge Mine. Only a small portion of this tract has been explored with the drill, but within this limited area 2,500,000 to 3,000,000 tons of good non-Bessemer ore have been measured up. There is reason for the expectation that this deposit may be found to cover a larger area of tract. This property lies about four miles from a railroad and no development has been begun. While this deposit seems to be an asset of value, it does not enter into any of our present calculations.

In the Helen Mine there is one pocket of pyrites, which our engineers estimate to contain about 150,000 tons, and there are probably other deposits of importance. These are of value both for our sulphite pulp mill and for sale. While we may be able to realize some substantial income from this source during this season, I have not counted upon anything, as we have no contracts actually in hand at the present time.

Iron and Steel Works.

The iron and steel plant at Sault Ste Marie, Ontario, includes two blast furnaces, with by-product retorts and beehive kilns for making charcoal; a Bessemer steel plant and a rail mill.

The smaller stack which is intended to use charcoal is practically completed. The by-product plant of 20 retorts and 40 beehive kilns, with 16 more which are being built, will furnish the charcoal necessary for this furnace. The construction of the second furnace, which will make coke iron, is well advanced, and the ore unloading and handling plant is approaching completion. We are counting upon having both furnaces in blast by July 1, and at present there is nothing to indicate that we shall fail in this

The Bessemer steel plant and rail mill were run for several months last fall, and beyond some changes which have been suggested by this experience, the works require no further construction at present.

This whole plant is well designed, and ought to operate with economy. The experts who examined the works for the bankers agreed upon this point.

At present, although the prospecting now being done on the Josephine mine indicates the existence of Bessemer ore of good quality, we have no Bessemer ore of our own. We can use part Helen, but shall have to buy Bessemer ore for this mixture. The two furnaces will not make enough pig iron to enable the rail mill to run to the best advantage; consequently, will be necessary to buy some pig iron to supplement our own production. Even under these conditions we can probably make a good profit on rails, particularly as the duty of $7.00 per ton will go into effect when we start the works and show that we can make rails in quantity and quality to meet reasonable requirements. We have also the benefit of the bounties* which the Dominion Government pays on pig iron and steel ingots.

The profits which this plant is expected to yield are based on estimates by the general superintendent, Mr. D. D. Lewis, which have been independently reviewed, and which I am confident are safe. With 20 per cent. of Helen ore at at $2.25 per ton, 80 per cent, of old range Bessemer at $4.25 per ton, coke at $6 per ton, and charcoal at six cents per bushel, the cost of charcoal pig iron is figured at $12.66 per ton and coke iron at $13.73 per ton, credit being given for the bounty in both cases.

With 250 tons per day of coke iron and 150 tons of charcoal iron from our

*Since these estimates were prepared the Canadian Government has increased the pig iron and steel bounties 20 per cent., which will increase the estimated profits on steel rails about 87 cents per ton.

own furnaces, and 100 tons per day of coke iron from Midland furnace, in which we have a two-fifths interest (taking this iron at $20 per ton) we have a daily supply of 500 tons of pig iron at an average cost of $14.66 per ton. This will give enough iron to run the mill economically.

On this basis the mill cost of rails is estimated at $22.47 per ton. Interest and depreciation have been allowed at 10 per cent. on $4,500,000, which represents the investment in the furnaces and mill, with all of their accessories, and the charcoal kilns and by-product plant. The product of rails for the fiscal year has been put at 125,000 tons, or 500 tons per day for 250 days. On this basis there would be a charge of $3.60 per ton for interest and depreciation, and adding this to the mill costs makes the total cost of rails $26.07 per ton.

Assuming that we will get from $30 to $31 per ton at the mill for rails, which is allowing for only a small portion of the advantage accruing from the $7 duty, there will be at least $4 per ton profit, or $500,000 on an output of 125,000 tons, but to be safe this has been cut down to $400,000. There seems to be no reason to doubt our ability to get this profit out of the rail mill, even with all the uncertainties which are encountered in starting a new plant under conditions which present many new problems.

Lumber Operations.

The logging and lumber operations, which have involved so much preparatory work, are now showing the first returns, and a substantial profit can be counted upon from the year's operations.

The new saw mill at Sault Ste. Marie, has been running since the first of the year, and has cut from 80,000 to 125,000 feet per day, besides laths. The cut is mainly pine, and the entire output for the season has been sold at $22 per thousand for merchantable stuff, $10 for culls, and $5 for dead culls.

Last winter's cut of logs is not sufficient to keep the mill in operation throughout the year, and a further supply by rail is too uncertain to count upon Eight months of operation therefore has been taken as the basis for calculation In that time, at the prices at which the product has been sold and at the costs of manufacture which have been ascertained from the operations of the past few months, this mill ought to yield a profit of $85,000 for the coming year. In reaching this figure the logs are charged to the mill at cost, as the logging operations are conducted by the same company; interest and depreciation have been charged at 10 per cent. on the cost of the plant; expenses of the idle months have been charged against this product, and allowance has been made for a possible decline of $1 per thousand in the price of lumber after the end of the contract for the present season's output. After this, in accordance with the plan that has been followed with other operations, this estimate has been cut down from $85,000 to $75,000, which seems to be a safe figure.

The small mill at Goulais is working up the logs on hand into laths and shingles. It will return the cost of these logs, but is not expected to yield any profit. The mill is not well located, as logs cannot be held in the Goulais river at this point, and it will probably be found advisable to shut down when the logs on hand are worked up.

The veneer mill at the Soo is a new proposition and there is nothing in the way of past operations or contracts for the output on which any exact calculations can be based. The mill is well equipped, and we have plenty of hardwood to run it. The question seems to be chiefly one of sales. As the mill has been running only a few weeks there have been only sample orders thus far, but the indications justify the expectations of a fair profit from this plant. Our selling

agent is positive in his belief that he can get orders enough to run the mill to its full capacity during the coming year. I do not feel safe, however, on figuring on more than $40,000 of profit from this mill, which is less than one-third the estimated earnings on single veneers alone without allowing anything for profit on glued-up stock. This mill is a promising piece of property, but we will know more about its possibilities a few months hence.

Pulp Mills.

The Sault Ste. Marie Pulp and Paper Company has been losing money heavily on its pulp. With logs several dollars per cord below the price other mills are paying and making money, these mills ought to be making good profits. I have hardly been here long enough to get down to the bottom of this matter, but the profitable operation of these plants seems to be wholly a question of management. The losses on the sulphite mill appear to have been due to the attempt to get gas from the roasting of pyrrhotite, which has not yielded enough gas to enable the mill to make more than 18 or 20 tons of pulp per day on a rated capacity of 50 to 60 tons. The substitution of pyrites, or sulphur, when pyrites could not be had, has resulted in increasing the output to about 40 tons per day. The fourth dry machine, which has just been installed, completes the equipment of this mill as planned.

Ths ground wood mill has lost much time on account of shortage of logs, which should have been provided against. The operation of the mill seems to have been unecessarily expensive, and the cost of pulp has therefore been too high. Both the ground wood and sulphur mills have been gradually reducing their costs until they are now about equal to the prices obtained for the pulp. Still further reductions must be made and no doubt can be made. The price of pulp is advancing, and as the output has been sold a long way ahead, there is a chance to turn the past losses into good profits.

It is hard to tell what these mills ought to return, but I should say that both of them ought to show not less than $75,000 for next year. Either of them ought to make more than that if the costs can be brought down where they should be. The screenings of the ground wood are now made into a kind of building paper, which costs little and brings a good price when it can be sold. It is a new product, however, for which a market must be found, and there is a large stock on hand

Railroads and Steamships.

The transportation interests of the company are considered as independent of the other operations, and are entitled to be credited with a fair profit on materials carried for other departments, inasmuch as all of these materials have been taken into other calculations at their delivered cost The freight on iron ore, for example, is a legitimate earning for the railroad and steamships, as it is deducted from the price realized on the ore. The transportation charges, however, should be reasonable, and other departments should not be burdened for the sake of making the transportation lines show a large profit.

The four ore steamers and two ore barges, and the three passenger steamers can be operated at a profit, particularly as there are no chartered boats this year to eat up all the profits our own vessels make. The boats can probably earn at least $125,000, but it seems best to set aside $75,000 of this sum for depreciation, as no allowance appears to have been made for this heretofore. This should leave $50,000 as the net earnings of the vessels for the coming year, and this is a safe figure.

With 350,000 tons of ore to move and large quantities of other materials the Algoma Central and Hudson Bay Railway can probably earn $200,000, but $175,000 is surely a safe estimate.

The Manitoulin and North Shore Railway, although but a short line, has a steady traffic, most of which is for outside parties, and the earnings, therefore, are mainly new money. This road can be depended upon for not less than $25,000.

Street Railway and Ferry.

The two street railway lines and the ferry across the St. Mary's River are now in operation, and have started off with good traffic. The competing ferry has just came into our possession, and this will increase our business. While it seems probable that these lines will earn more than interest on the bonds, I have not thought it safe to count upon anything more than the $30,000 required for interest. This is given here among the earnings, as the interest will be included in statement of fixed charges to be met.

Water and Light.

The Tagona Water and Light Company has the water and electric lighting franchise for the town of Sault Ste Marie, Ontario, and this service is conducted at a profit. Leaving out all of the proceeds of this service rendered to our other companies, and considering only what can be earned from the town and the public, the Tagona Water and Light Company will earn in the coming year $35,000 or more. The town is growing rapidly, and the earnings of this company are sure to increase steadily.

The Michigan Lake Superior Power Company.

The power contract of the Union Carbide Company will be due to yield something to the Michigan Lake Superior Power Company on July 1, 1903. At that time rental will commence on one-half of the 20,000-horse power which the Carbide Company is to take. The rental of this first 10,000-horse power will be $100,000 per annum. The Trans-St. Mary's Traction Company is the only other purchaser of power at the present time, and there will be an income of $10,000 or more from this source. It is hoped, of course, that other power contracts will be made during the year, but nothing is included in these estimates that is not in sight.

We have, therefore, $100,000 as the assured income of the Michigan Lake Superior Power Company during the year. This is not a profit, as interest on the bonds of this company amounts to $175,000 per annum, but it is given here as this interest will appear in the schedule of fixed charges.

The Lake Superior Power Company.

The principal earnings of the Lake Superior Power Company are accounted for elsewhere in the income from the Helen Mine, which is owned and operated by this company. A large amount of electrical power is furnished to the other allied companies, but this is omitted from these calculations. There are two power contracts, however, which it is proper to include in this estimate of earnings. The Canadian Electro-Chemical Company pays $12,500 per annum and the International Transit Company will use and pay for about $8,000 worth of power. About $20,000 will come from these two sources.

Car Shops.

The car shops operated by the Algoma Commercial Company, Limited, are profitably occupied at present on a contract for 500 flat cars for the Canadian Pacific Railway, and a portion of this contract will run over into the coming fiscal year. These shops represent a small investment, and can turn out about six flat cars per day. The Canadian Pacific contract is the first large order that has been secured, but other contracts could probably be made, as the car shops of Canada are unable to supply the demand. I have put down $15,000 as a safe estimate of the profits on new work during the year. Repair work for our own railroads is not considered.

Grace Gold Mine

The Grace Gold Mine has yielded for several months a net profit of $1,500 to $1,800 per month. The mine is more or less uncertain, however, as the ore deposit is not likely to prove of large extent. It is entirely safe to count upon $15,000 net profit from this mine for the year, as there is a large amount of ore on hand.

Uncertain Operations.

The foregoing portion of this report includes all that it seems wise to consider as sure to produce revenue, and everything in any way doubtful has been excluded. The only important operation that does not appear among the profitable undertakings is the nickel properties.

A contract was executed about a year ago with Connecticut parties, who agreed to take a large quantity of copper-nickel matte, and to erect works on the Michigan side for the manufacture of "white metal." This contract, if carried out, would yield a large profit to the company, but at the present time the fulfilment of the contract is surrounded with so much uncertainty that I think it should be left out of our calculations, at least for the present.

Upon the completion of the bessemerizing plant we shall be able to produce matte of saleable grade. There is probably a market for the product, but the market must be found before we can figure any profits. On the assumption that the white metal contract was to be depended upon, no effort was made to find any other customers for the matte, consequently there is no immediate prospect of realizing anything on the large amount of capital invested in the nickel-copper property.

An electrolytic refining plant for the treatment of nickel-copper matte and the separation of the metals would involve the expenditure of several hundred thousand dollars, and no provision for such a plant has been made in the plans under consideration.

Unprofitable Operations.

No provisions is made in these estimates for losses on unprofitable operations. It is not my purpose, nor do I believe it is the desire of the Board, to contiue any operations that will not show a profit, or at least sustain themselves with reasonable certainty of profitable returns in the near future. Every undertaking we have must show a profit, or it should be shut down without further loss. It does not seem necessary, therefore, to allow anything to cover losses of this kind.

Fixed Charges.

There are certain fixed charges which should be considered in connection with the foregoing estimates of profits. Against the property of the Michigan Lake Superior Power Company there is an issue of first mortgage 5 per cent. bonds, amounting to $3,500,000, the interest on which amounts to $175,000 per annum.

The consolidated Lake Superior Company owns $243,000 of these bonds, the interest on which may be deducted ; but as it might be deemed desirable to dispose of these bonds and add the proceeds to our working capital, I have put down the full amount of the interest charges.

On the two street railways and the ferry there is an issue of bonds, which will amount to about $600,000 when final settlement of the construction and equipment accounts is made. At 5 per cent. the interest on these bonds will amount to $30,000 per annum.

The Tacona Water and Light Company has $160,000, of 6 per cent. bonds outstanding, which require $9,600 per annum for interest.

In the original purchase of the water power canal and franchise on the Canadian side, the interest on certain debentures of the town was assumed. There are $228,000 of 5 per cent. debentures, which take $11,400 for interest, and $25,572 of 4 per cent. debentures, which call for $1,023 of interest.

Summary of Earnings and Fixed Charges.

The estimated earnings for the various undertakings for the fiscal year ending June 30, 1904, and the fixed charges to be met during the same period are summarized below :

Estimated Earnings.

Helen iron ore mine	$105,000	
Steel rail mill	400,000	
Saw mill	75,000	
Veneer mill	40,000	
Pulp mills	75,000	
Algoma Central Steamship lines	50,000	
Algoma Central and Hudson Bay Railway	175,000	
Manitoulin and North Shore Railway	25,000	
Street railway and ferry	30.000	
Michigan Lake Superior Power Company	110,000	
Lake Superior Power Company	20,000	
Tagona Water and Light Company	35,000	
Car Shops	15,000	
Grace Gold Mine	15,000	
		$1,170,000

Fixed Charges.

Michigan Lake Superior Power Company	$175,000	
Street Railway and Ferry	30,000	
Togona Water and Light Company	9,600	
Town debentures	12,423	
		$ 227,023
Estimated net earnings for 1903-4		$ 942,977

This statement can be accepted as a conservative estimate of the earnings for the coming fiscal year. Any change from these figures is likely to be in the direction of larger earnings rather than a decrease.

Yours truly,

" C. SHIELDS," President.

REPORT OF DIRECTORS McHARD, BERWIND AND RAE.

NEW YORK, May, 13, 1903.

To the Board of Directors of The Consolidated Lake Superior Company :

For the purpose of examining the company's properties and for conference with President Shields, the undersigned members of the Board recently visited Sault Ste. Marie. Inasmuch as President Shields has submitted his report respecting the present condition and prospects of the company, it is not necesary for us to make any extended report about what we saw and learned during our visit. The details of all the plants and their operations were fully discussed with President Shields while we we were with him, and we are, therefore, familiar with the manner in which his estimates of earnings were made. Believing in the integrity of his figures, we have no hesitation in approving and endorsing all the statements made in his report, which we consider a conservative and thoroughly reliable presentation of the company's affairs.

One of the most important factors in the company's affairs and its future success is not, for obvious reasons, mentioned in the report of the president—we refer to Mr. Shields himself. He has grasped the situation with a quickness and energy which give assurance of a successful administration. The few weeks that he has been in charge have shown results in the direction of economy and the more efficient management of the various departments. He is cutting off every expense that can be stopped without injury to the work, and the operations of every department are being reduced to a strict business basis. It is evident that he commands the respect and confidence of the men about him, and every man seems anxious to do his part to promote the general welfare of the company. We can approve his policy and methods without reservation, and we feel warranted in expressing our confidence in the success of his efforts. We do not doubt that what he will save by economical management and what will be gained by increased efficiency in the direction of the various operations, will contribute largely to the earnings of the company.

Respectfully submitted.

" HENRY K. McHARG,"
" EDWARD J. BERWIND,"
" SAMUEL RAE."

REPORT OF THE PRESIDENT.

PHILADELPHIA, OCTOBER 19TH, 1903.

To the Reorganization Committee of Stockholders of the Consolidated Lake Superior Company.

To meet your desire for a concise statement of the condition of the Company's various operations, I take pleasure in giving you the following facts:

Since last April, when I took charge of the Company's undertakings, all construction work then in progress has been practically completed. The two blast furnaces, with all their accessories, have been finished; the new copper-nickel smelter and bessemerizing plant at the Soo has been nearly completed, and all could be started on short notice. The repairs to the power canal on the American side have been finished, the water has been turned in and power is now available for tenants. The Union Carbide Company, whose contract calls for 20,000-horse power, has nearly completed its plant, representing an investment of nearly $1,000,000, and is now about ready to take the first instalment of 5,000-horse power on its contract.

This covers all of the construction work contemplated except the Algoma Central and Hudson Bay Railway, the last 100 miles of which have been graded, the ties distributed and some of the bridging done. This work has been suspended during this summer, pending the settlement of the Company's financial difficulties.

The foregoing undertakings, representing nearly one-half of the Company's entire investment, have been, of course, unproductive of any revenue: but with the exception of the unfinished portion of the railroad, they are now practically ready for profitable operation.

When all operations were suspended at the middle of September, because of lack of funds, the Company was carrying on no losing operations. Every department except those mentioned above was operating at a satisfactory profit. The ground-wood pulp mill was earning a handsome profit, and its output was sold far ahead. The sulphite pulp mill for the first time was showing a substantial balance on the right side. The Helen iron ore mine had shipped to outside parties nearly 200,000 tons of ore at a good profit, and had on hand contracts with them sufficient to dispose of the balance of this season's output. The sawmill at the Soo was running to its capacity, with the entire cut for the season sold at a price which yielded a very satisfactory margin. The veneer mill, which was only started last spring, was more than paying its way, and steadily increasing its output and profits. The railroads and steamships were doing well, and contributing their full share to the aggregate profits of the different operations. The street railways and ferry were earning considerably more than the interest on their bonds. The Tagona Water and Light Company was operating profitably, as usual.

The estimates of earnings which I made in May last were being abundantly fulfilled, except, of course, with regard to the steel rail mill, which it was expected would be started in July, but which has remained idle because of lack of funds. I have seen no reason to modify the estimate of about $950,000 net earnings for the present fiscal year which I made in May. I consider that this was a safe minimum estimate, and have no reason to doubt that it would have been more than realized but for the unfortunate delays in effecting a reorganization and providing the necessary working capital. I realize, of course, that this estimate of less than a million dollars of net earnings was disappointing to those who had based their hopes upon expectations of much larger returns; but it should be borne in mind that this estimate was purposely made upon a most conservative basis, and that it excluded entirely some operations which may properly be expected to yield large returns, but which could not be calculated with any degree of certainty when the estimate was prepared. At that time large allowances were made for the delays and interruptions which are always incident to the early operation of any large industrial undertaking. I am sure that the stockholders would be justified in expecting earnings of several times the amount of my estimate when all plants could be brought into full and continuous operation, and when the possibilities of several undertakings at present uncertain could be determined by experience.

In addition to the $1,000,000 of additional working capital provided by the Reorganization Plan, there is on hand not less than $1,000,000 of materials and supplies representing present working capital.

Business conditions in Canada as a whole, and particularly those influences that have direct bearing upon the interests of this Company, never were so favorable as at the present time, and every consideration justifies a supreme effort on the part of the stockholders to save the property in which they have made so large an investment.

Very truly yours,

"C. SHIELDS," *President.*

RETURN

OF A COPY OF THE

Judgment of the Judicial Committee of the Privy Council

IN THE CASE OF

THE ONTARIO MINING COMPANY, *ET AL.*,

VS.

SEYBOLD, *ET AL.*

(*SESSIONAL PAPER No.* 93.)

PRINTED BY ORDER OF
THE LEGISLATIVE ASSEMBLY OF ONTARIO.

TORONTO:
Printed and Published by L. K. Cameron,
Printer to the King's Most Excellent Majesty.
1904.

RETURN

To an Address to His Honor the Lieutenant-Governor, praying that he will cause to be laid before the House a Return of a Copy of the Judgment of the Judicial Committee of the Privy Council in the case of the Ontario Mining Company, *et al*, *vs.* Seybold, *et al.*, together with a copy of the Agreement between Counsel for the Dominion of Canada and the Province of Ontario arising out of the argument of the said Appeal.

Presented to the Legislative Assembly,

By Command.

J. R. STRATTON,
Provincial Secretary.

Provincial Secretary's Office,
Toronto, April 22nd, 1904.

RETURN

OF

Judgment of the Judicial Committee

OF

The Ontario Mining Company, *vs.* Seybold.

Judgment of the Lords of the Judicial Committee of the Privy Council on the Appeal of The Ontario Mining Company, Limited, and The Attorney-General for the Dominion of Canada v. Seybold and Others and The Attorney-General of the Province of Ontario from the Supreme Court of Canada; delivered the 12th November, 1902.

Present at the Hearing:

The Lord Chancellor.
Lord Macnaghten.
Lord Davey.
Lord Robertson.
Lord Lindley.

(Delivered by Lord Davey.)

In this case leave was given by His Majesty in Council on the advice of this Board to appeal again a judgment of the Supreme Court of Canada dated the 5th June 1901. In their petition for leave to appeal the Appellants the Ontario Mining Company alleged that the title to 365,225 acres of land purporting to have been set aside by the Dominion Government as reserves for the Indians was affected by the judgment and represented that the question involved was one of great constitutional and general importance affecting not only the Dominion and Provincial Governments but also all the Indians in the Province of Ontario. By the Order in Council giving the Appellants leave to appeal it was ordered that the Government of the Dominion of Canada and the Government of the Province of Ontario should be at liberty to intervene in the Appeal or to argue the same upon a special case raising the legal question or questions in dispute. The two Governments have availed themselves of this liberty and were represented by Counsel on the hearing of the Appeal. A preliminary objection was taken to the Appeal being heard on its merits by Counsel for the Respondents and also by Counsel for the Ontario Government on the ground that the petition for leave to appeal did not disclose an agreement made betewen the Governments of the Dominion and of Ontario and confirmed by their two Legislatures respectively which it was said if disclosed would have shown that the question between the parties to the litigation did not as alleged affect the title to the large tract of land mentioned and that in existing circumstances there was not any question of constitutional or general importance involved affecting either the Governments or the Indians. Their Lordships will postpone for the present their consideration of this objection.

The dispute is between rival claimants under grants from the Governments of the Dominion and of Ontario respectively. The Appellants claim to be entitled to certain lands situate on Sultana Island in the Lake of the Woods within the Province of Ontario and the minerals thereunder under Letters Patent dated the 29th March 1889 the 30th April 1889, the 2nd September 1889, and the 23rd July 1890 issued by the Government of the Dominion to their predecessors in title. The Respondents claim an undivided two-thirds interest in the same lands and minerals under Letters Patent issued to them by the Government of Ontario and dated the 16th January 1899 and the 24th January 1899. The action was brought by the Appellants against the Respondents

in the High Court of Justice of Ontario and their claim was to have the Letters Patent of Ontario under which the Respondents claimed declared void and set aside and cancelled and for consequential relief. One of the Respondents on the other haand counterclaimed for similar relief respecting the Letters Patent of the Dominion under which the Appellants claimed title.

The lands in question are comprised in the territory within the Province of Ontario which was surrendered by the Indians by the Treaty of 3rd October 1873 known as the North-West Angle Treaty. It was decided by this Board in the St. Catharines' Milling Company's case (14 A.C. 46) that prior to that surrender the Province of Ontario had a proprietary interest in the land under the provisions of Section 109 of the British North America Act 1867 subject to the burden of the Indian usufructuary title and upon the extinguishment of that title by the surrender the Province acquired the full beneficial interest in the land subject only to such qualified privilege of hunting and fishing as was reserved to the Indians in the treaty. In delivering the judgment of the Board Lord Watson observed that in construing the enactments of the British North America Act 1867 "it "must always be kept in view "that wherever public land with its "incidents is described as 'the proper-"ty of' or as 'belonging to' the Do-"minion or a Province these expres-"sions merely import that the right to "'its beneficial use or its proceeds has "been appropriated to the Dominion or "the Province as the case may be and is "subject to the control of its legisla-"ture the land itself being vested in "the Crown." Their Lordships think that it should be added that the right of disposing of the land can only be exercised by the Crown under the advice of the Ministers of the Dominion or Province as the case may be to which the beneficial use of the land or its proceeds has been appropriated and by an instrument under the seal of the Dominion or the Province.

After the making of the treaty of 1873 the Dominion Government in intended pursuance of its terms purported to set out and appropriate portions of the lands surrendered as reserves for the use of the Indians and among such reserves was one known as Reserve 38 B of which the lands now in question form a part. The Rat Portage band of the Salteaux tribe of Indians resided on this reserve.

On the 8th October 1886 the Rat Portage band surrendered a portion of Reserve 38 B comprising the land in question to the Crown in trust to sell the same and invest the proceeds and pay the interest from such investment to the Indians and their descendants for ever. This surrender was made in accordance with the provisions of a Dominion Act known as the Indian Act 1880. But it was not suggested that this Act purports either expressly or by implication to authorise the Dominion Government to dispose of the public lands of Ontario without the consent of the Provincial Government. No question as to its being within the legislative jurisdiction of the Dominion therefore arises.

The action was tried before the Chancellor of Ontario and by his Judgment of the 2nd December 1899 it was dismissed with costs. By a second Judgment of 22nd December 1899 on the counterclaim it was declared that the several patents under the Great Seal of Canada under which the Appellants claimed were ultra vires of the Dominion and null and void as against the Respondents. On appeal to the Divisional Court these judgments were re-affirmed.

The reasons of the learned Chancellor for his decision are thus summarised in his judgment.

"Over the Reserve 38 B, the Domin-"ion had and might exercise legisla-"tive and administrative jurisdiction, "'while the territorial and proprietary "ownership of the soil was vested in "the Crown for the benefit of and sub-"ject to the legislative control of the "Province of Ontario. The treaty land "was, in this case, set apart out of "the surrendered territory by the Do-"minion, that is to say, the Indian title "being extinguished for the benefit of "the Province, the Dominion assumed "to take of the Provincial land to estab-"lish a treaty reserve for the Indians. "Granted that this might be done, yet "when the subsequent surrender of part "of this Treaty Reserve was made in "1886, the effect was again to free the "part in litigation form the special "treaty privileges of the Band, and to "leave the sole proprietary and present "ownership in the Crown as represent-"ing the Province of Ontario. That is "the situation so far as the title to the "land is concerned."

The learned Judge expressed his opinion that it was not proved that the Provincial Government had concurred in the choice or appropriation of the Re-

serves though in the view which he took of the case he considered it immaterial.

In the Divisional Court Mr. Justice Street expressed himself as follows :—

"The surrender was undoubtedly bur-"dened with the obligation imposed by "the treaty to select and lay aside "special portions of the tract covered "by it for the special use and benefit "of the Indians. The Provincial Gov-"ernment could not without plain dis-"regard of justice take advantage of "the surrender and refuse to perform "the condition attached to it; but it is "equally plain that its ownership of "the tract of land covered by the "treaty was so complete as to exclude "the Government of the Dominion from "exercising any power or authority "over it. The act of the Dominion "officers therefore in purporting to se-"lect and set aside out of it certain "parts as special reserves for Indians "entitled under the treaty, and the act "of the Dominion Government after-'wards in founding a right to sell these "so-called reserves upon the previous "acts of their officers, both appear to "stand upon no legal foundation what-"ever. The Dominion Government, in "fact, in selling the land in question, "was not selling 'lands reserved for "Indians,' but was selling lands belong-"ing to the Province of Ontario."

The Chief Justice adopted the reasons of the learned Chancellor.

There was a second Appeal to the Supreme Court. The majority of the learned Judges in that Court held that the case was governed by the decision of this Board in St. Catharines' Milling Company v. The Queen and the Appeal was dismissed. Mr. Justice Gwynne dissented but the reasons for his opinion given by that learned and lamented Judge seem to be directed rather to show that the decision of this Board in the previous case was erroneous.

Their Lordships agree with the Courts below that the decision of this case is a corollary from that of the St. Catharines' Milling Company v. The Queen. The argument of the learned Counsel for the Appellants at their Lordships' Bar was that at the date of the Letters Patent issued by the Dominion officers to their predecessors in title the land question was held in trust for sale for the exclusive benefit of the Indians and therefore there was no beneficial interest in the lands left in the Province of Ontario. This argument assumes that the Reserve 38 B was rightly set out and appropriated by the Dominion officers as against the Government of Ontario and ignores the effect of the surrender of 1873 as declared in the previous decision of this Board. By Section 91 of the British North American Act 1867 the Parliament of Canada has exclusive legislative authority over "Indians and lands "reserved for the In-"dians." But this did not vest in the Government of the Dominion any proprietary rights in such lands or any power by legislation to appropriate lands which by the surrender of the Indian title had become the free public lands of the Province as an Indian reserve in infringement of the proprietary rights of the Province. Their Lordships repeat for the purposes of the present argument what was said by Lord Herschell in delivering the judgment of this Board in the Fisheries Case (1898 A. C. 700) as to the broad distinction between proprietary rights and legislative jurisdiction. Let it be assumed that the Government of the Province taking advantage of the surrender of 1873 came at least under an honorable engagement to fulfil the terms on the faith of which the surrender was made, and therefore to concur with the Dominion Government in appropriating certain undefined portions of the surrendered lands as Indian reserves. The result however is that the choice and location of the lands to be so appropriated could only be effectively made by the joint action of the two Governments.

It is unnecessary to say more on this point for as between the two Governments the question has been set at rest by an agreement incorporated in two identical Acts of the Parliament of Canada (54 & 55 Vict. c. 5) and the Legislature of Ontario (54 Vict. c. 3) and subsequently signed (16th April 1894) by the proper officers of the two Governments. In this statutory agreement it is recited that since the treaty of 1873 the true boundaries of Ontario had been ascertained and declared to include part of the territory surrendered by the treaty and that before the true boundaries had been ascertained the Government of Canada had selected and set aside certain reserves in intended pursuance of the treaty and that the Government of Ontario was no party to the selection and had not yet concurred therein and it is agreed by Article 1 (amongst other things) that the concurrence of the Province of Ontario is required in the selection. By subsequent Articles provision is made "in order to avoid dissatisfaction or discontent "among the Indians" fur full inquiry

being made by the Government of Ontario as to the reserves and in case of dissatisfaction by the last-named Government with any of the reserves already selected or in case of the selection of other reserves for the appointment of a joint Commission to settle and determine all questions relating thereto.

The learned Counsel of the Appellants however says truly that his clients' titles are prior in date to this agreement and that they are not bound by the admissions made therein by the Dominion Government. Assuming this to be so their Lordships have already expressed their opinion that the view of their relative situation in this matter taken by the two Governments was the correct view. But it was contended in the Courts below and at their Lordships' Bar was suggested rather than seriously argued that the Ontario Government by the acts and conduct of their officers had in fact assented to and concurred in the selection of at at any rate Reserve 38 B notwithstanding the recital to the contrary in the agreement. The evidence of the circumstances relied on for this purpose was read to their Lordships but on this point they adopt the opinion expressed by the learned Chancellor Boyd that the Province cannot be bound by alleged acts of acquiescence on the part of various officers of the Departments which are not brought home to or authorised by the proper executive or administrative organs of the Provincial Government and are not manifested by any Order in Council or other authentic testimony. They therefore agree with the concurrent finding in the Courts below that no such assent as alleged had been proved.

It is unnecessary for their Lordships taking the view of the rights of the two Governments which has been expressed to discuss the effect of the second surrender of 1886. Their Lordships do not, however, dissent from the opinion expressed by the Chancellor of Ontario on that question.

To revert now to the preliminary objection their Lordships do not desire to impute any want of good faith to the advisers of the Appellants. They may have thought that their clients were not bound by the statutory agreement and that it was not therefore necessary to mention it in their petition for leave to appeal. But the omission to do so was a grave and reprehensible error of Judgment, for the existence of the agreement supplies an answer to the allegation of the general public importance of the questions involved upon which the petition for leave to appeal was founded as regards both the two Governments and the Indians. If the objection had been taken in a petition to rescind the leave granted it would probably have succeeded and their Lordships would now be amply justified in refusing to hear the appeal on its merits. But it was necessary to hear the argument in order to appreciate the objection and the Appeal has had this advantage that it has enabled Mr. Blake as Counsel for Ontario to state that he and the learned counsel for the Dominion acting under authority from their respective Governments have arranged terms for their adoption which will it is hoped have the effect of finally settling in a statesmanlike manner all questions between the Governments relating to the Reserves.

Their Lordships will humbly advise His Majesty that the Appeal should be dismissed. The Appellants will pay the Respondents' costs of it but the Intervenors will neither pay nor receive costs.

Agreement between Counsel on behalf of the Dominion and Ontario intervening parties upon the appeal to the Judicial Committee of the Privy Council in Ontario Mining Company vs. Seybold et. al.

As to all Treaty Indian Reserves in Ontario (including those in the territory covered by the North-West Angle Treaty which are or shall be duly established pursuant to the Statutory Agreement of one thousand eight hundred and ninety-four) and which have been or shall be duly surrendered by the Indians to sell or lease for their benefit Ontario agrees to confirm the titles heretofore made by the Dominion and that the Dominion shall have full power and authority to sell or lease and convey title in fee simple or for any less estate.

The Dominion agrees to hold the proceeds of such lands when or so far as they have been converted into money upon the extinction of the Indian interest therein subject to such rights or Ontario thereto as may exist by law.

As to the Reserves in the Territory covered by the North-West Angle Treaty which may be duly established as aforesaid Ontario agrees that the precious metals shall be considered to form part of the Reserves and may be disposed of by the Dominion for the benefit of the Indians to the same extent and subject

to the same undertaking as to the proceeds as heretofore agreed with regard to the lands in such Reserves.

The question as to whether other Reserves in Ontario include the precious metals to depend upon the instruments and circumstances and law affecting each case respectively.

Nothing is hereby conceded by either party with regard to the constitutional or legal rights of the Dominion or Ontario as to the sale or title to Indian Reserves or precious metals or as to any of the contentions submitted by the cases of either Government herein, but it is intended that as a matter of policy and convenience the Reserves may be administered as hereinbefore agreed.

Nothing herein contained shall be considered as binding Ontario to confirm the titles heretobefore made by the Dominion to portions of Reserves 38B already granted by Ontario as appearing in the proceedings.

Dated the 7th July, 1902.

(Signed E. L. NEWCOMBE,
for the Dominion.

(Signed) EDWARD BLAKE,
for Ontario.

RETURN

OF A COPY OF THE

Judgment of the Judicial Committee of the Privy Council

RESPECTING THE

PROFANATION OF THE LORD'S DAY.

(*SESSIONAL PAPER No. 94*)

PRINTED BY ORDER OF
THE LEGISLATIVE ASSEMBLY OF ONTARIO

TORONTO:
Printed and Published by L. K. Cameron,
Printer to the King's Most Excellent Majesty.
1904.

RETURN

To an Address to His Honour the Lieutenant-Governor, praying that he will cause to be laid before the House a Return of a Copy of the Judgment of the Court of Appeal for Ontario in answer to certain questions submitted involving the validity of Legislation by the Province respecting the Profanation of the Lord's Day, and also the Notes of Argument and Judgment of the Judicial Committee of the Privy Council upon the Appeal thereto.

Presented to the Legislative Assembly,

By Command,

J. R. STRATTON,
Provincial Secretary.

Provincial Secretary's Office,
Toronto, April 22nd, 1904.

RETURN

OF

Judgment of the Judicial Committee

RE

Profanation of the Lord's Day.

In the Court of Appeal for Ontario.

The Fourteenth day of April, 1902.

Present: The Honourable Chief Justice Armour, the Honourable Mr. Justice Osler, the Honourable Mr. Justice Maclennan, the Honourable Mr. Justice Moss.

Between

The Attorney-General for the Province of Ontario..... ... .Appellant,

and

The Hamilton Street Railway Company, the Metropolitan Railway Company, the Grand Trunk Railway Company of Canada, the Niagara Navigation Company, the Wilson Carbide Company of St. Catharines, Limited, Walter Barwick, the Ontario Lord's Day Alliance and the Attorney-General for the Dominion of Canada.....,..... ....Respondents.

In the matter of certain questions referred to the Court of Appeal for Ontario by his Honor the Lieutenant-Governor for the Province of Ontario on the 19th day of May, A.D., 1899.

His Honour, the Lieutenant-Governor-in-Council, by Order in Council, bearing date the 19th day of May, 1899, passed pursuant to the provisions of Chapter 84 of the Revised Statutes of Ontario, 1897, having referred to the Court of Appeal for Ontario for hearing and consideration the following questions, namely :—

1. Had the Legislature of Ontario jurisdiction to enact Chapter 246 of the Revised Statutes of Ontario, 1897, intituled "An Act to prevent the Profanation of the Lord's Day," and in particular sections 1, 7, and 8 thereof?

2 (a) Had or has the Legislature of Ontario power by the aforesaid Act, or any Act of a similar character, to prohibit the doing or exercising of any worldy labour, business or work on the Lord's Day within the Province upon and in connection with the operation of lines of steam or other ships, railways, canals, telgraphs and other works and undertakings to which the exclusive legislative authority of the Parliament of Canada extends under the British North America Act, section 91, sub-section 29, and section 92, sub-section 10, A, B, C?

(b) Had or has the Legislature of Ontario power to prohibit the doing or exercising of any worldly labour, business or work on the Lord's Day within the Province, when such prohibition would affect any matter to which the exclusive legislative authority of the Parliament of Canada extends under any other sub-section of said section 91, as, for example sub-sections 5, 10, and 13?

3. In section 1 of said Statute, R.S.O., chapter 246, or the Consolidated Statute of Upper Canada, Chapter 104, as the case may be, do the words "other person whatsoever" include all classes of persons other than those enumerated who may do any act prohibited by said section, or is the meaning of these words limited so as to apply only to persons ejusdem generis with the classes enumerated?

4. Subject to the exceptions therein expressed, does said section 1 prohibit individuals who for or on behalf of corporations do the labour and work and exercise the business of carrying passengers for hire from doing such labour and work and exercising such business on the Lord's Day

whether the corporations for or on behalf of which the work or labour is done are or are not within the prohibition of the said section?

5. Do the words "conveying travellers," as used in said section 1, apply exclusively to the carrying to or towards their destination of persons who are in the course of a journey at the commencement of the Lord's Day?

6. Does the said section 1 apply to and include corporations?

7. (a) Do the words "work of necessity," as used in said section 1, apply so as to include the doing of that which is necessary for the care or preservation of property so as to prevent irreparable damage other than mere loss of time for the period during which the premium extends?

(b) If so, is the necessity contemplated by the Statute only that which arises from the exigency of particular and occasional circumstances, or may such necessity grow out of or be incident to a particular manufacture, trade or calling?

(c) If such necessity may grow out of or be incident to a particular manufacture, trade or calling, do the words "work of necessity" apply exclusively to the doing on the Lord's Day of that without which the particular manufacture, trade or calling cannot successfully be carried on during the remaining six days of the week?

And the Hamilton Street Railway Company, the Metropolitan Railway Company, the Grand Trunk Railway Company of Canada, the Niagara Navigation Company, the Willson Carbide Company of St. Catharines, Limited, Walter Barwick, the Ontario Lord's Day Alliance and the Attorney General for the Dominion of Canada having been made parties to the said reference, pursuant to the said Statute of the Province of Ontario, and the said questions having come before this Court for hearing on the 2nd, 3rd and 4th days of April, 1901, in presence of counsel for the Attorney-General of the Province of Ontario and for the Grand Trunk Railway Company of Canada, Walter Barwick and the Ontario Lord's Day Alliance, and upon hearing what was alleged by Council aforesaid, this Court directed that the matter of the said reference should stand over for consideration and the same having come before this Court this day, this Court did, except as hereinafter mentioned, answer the said several questions as follows :—

To the first question : Yes. (The Chief Justice answered this question in the negative).

To questions 2a, 2b : No.

To the first branch of question 3 : No.

To the second branch of question 3 : Yes.

To question 4 : No.

To question 5 : No.

To question 6 : No.

To question 7 : The Court did not see fit to give an answer to this question, but the Chief Justice answered this question as follows :—

7 (a) I answer in the affirmative, and as to 7 (b) I say that such necessity may grow out of or be incident to a particular manufacture, trade or calling, and, I answer (c) in the negative.

JAMES S. CARTWRIGHT,
Registrar C. A.

(Seal)

Armour, C.J.O.,—As to question 1, I am of the opinion that the Legislature of Ontario had no jurisdiction to enact R.S.O. 1897 ch. 246, intituled "An Act to prevent the Profanation of the Lord's Day," in its present form and to the full extent of its provisions

The profanation of the Lord's Day is an offence against religion, and offences against religion are properly classed under the limitation "crimes," and consequently the enactment of laws to prevent the profanation of the Lord's Day, and imposing punishment therefor by fine, penalty, or imprisonment, properly belongs to the Parliament of Canada under subsection 27 of section 91 of the British North America Act, and to this extent ch. 246 is beyond the power of the Legislature of Ontario.

The consequence of this opinion is that to this extent C.S.U.C. ch. 104 is still in force, never having been repealed by competent authority.

And as a result of this opinion I answer questions 2 (a) and (b) in the negative.

As to question 3, I say that the meaning of the words "other person whatsoever" in sec. 1 of C.S.U.C. ch. 104 is limited so as to apply only to persons ejusdem generis with the classes enumerated.

I answer questions 4, 5 and 6 in the negative.

Question 7 (a) I answer in the affirmative, and as to (b), I say that such necessity may grow out of or be incident to a particular manufacture, trade or calling, and I answer (c) in the negative.

Osler, J. A.—My answer to the first question is in the affirmative, referring for my reasons to my judgment in Regina v. Watson, 17 A.R. at pp. 221, 238.

2 (a), 2 (b) : I answer these questions in the negative.

3 : The first branch of this question I answer in the negative, the second branch in the affirmative.

4 : I answer this question in the negative.

5 : I answer this question in the negative.

6 : I answer this question in the negative.

My reasons for these answers will be substantially found in the decisions in Attorney-General v. Niagara Falls Tramway Co., 18 A.R. 453; Regina v. Somers, 24 O.R. 244; Attorney-General v. Hamilton Street R.W. Co., 24 A.R. 170; Regina v. Reid, 26 A.R. 181, 30 O.R. 732.

7 (a), (b), (c) : I find it difficult to understand the scope of these queries or their true meaning, and to answer them in such a way as not to make the answers of doubtful application in many of the ever-varying circumstances and conditions which may from time to time hereafter arise between parties in a real litigation. I must, therefore, with all respect, ask to be excused from attempting to solve them, as no useful answer can be given to them. Further, with the like respect, I submit that, while it may be reasonable and proper to take the opinions of the Bench as to the constitutional validity of an Act or section of an Act, it is not convenient that the power of the Lieutenant-Governor-in-Council under R.S.O. 1897 ch. 84 should be exercised by asking the judges to answer questions such as number 3 and the following questions, assuming that the Act ever contemplated the submission of such questions. They relate to matters which I humbly submit ought to be left for decision when they are raised in actual litigation in the application and construction of legislative enactments with reference to an existing state of facts. When they are presented, as they here are presented, in scena and not in foro—argued and decided academically and not judicially—the answers are likely to embarrass and perplex judges and parties who may afterwards have to deal with such questions or similar questions arising under varying facts and circumstances as they may be presented in actual litigation. More especially is this likely to be the case where answers to abstract questions are intended to be or may be made use of by inferor judicial officers, questions of the peace, police magistrate, etc., in summary proceedings before them.

I must add that I reserve, as in former similar cases I have reserved, the right to arrive at a different opinion upon all or any of the questions I have answered, except in so far as I may be precluded by authority from doing so, should they or any of them again come before me in the course of actual litigation.

Maclennan, J. A.—I am of opinion that the questions submitted to us should be answered as follows :—

1 : Yes.

2 (a) and (b) : No.

3, second branch : Yes.

3, first branch : No.

4 : No.

5 : No.

6 : No.

7 (a), (b), (c) : I have given a great deal of attention to these questions, and to the arguments which were addressed to us, and must confess my inability to answer them. In order to do so it appears to me one would require to arrive at an exhaustive definition of "works of necessity," a definition limiting the extent of the signification of the words, and including every conceivable work to which they could apply. I have not found myself able to do that; and must, therefore, respectfully pray to be excused from answering those questions.

Moss, J. A.—I have considered the case and the questions submitted. A number of the questions appear to me to be covered by authority, and in the answers I give as respects such questions, I am stating what I understand to be the law as declared by the decision of the Courts, or the effect of the preponderance of authority where there have been differences of opinion.

I am of opinion that the questions submitted should be answered as follows :—

1 : In the affirmative.

2 (a) : In the negative.

2 (b) : In the negative.

3 : The first branch in the negative, the second branch in the affirmative.

4 : In the negative.

5 : In the negative.

6 : In the negative.

7 (a), (b), (c) : Upon the same ground and for reasons similar to those stated by my brother Maclennan, I must respectfully ask to be excused from making any further answer to these questions. To undertake to answer them would be to endeavour to give an exhaustive definition of "works of necessity," or to lay down a series of abstract propositions not having application to any particular case or set of circumstances, a thing dangerous to attempt, and, if attempted, likely to lead to embarrassing and possibly mischievous results when afterwards sought to be applied to actual cases.

And upon similar considerations, I beg leave to reserve the right to reconsider the answer I have given (except of course in regard to such as are already covered by binding authority), should they or any of them arise in course of actual litigation.

IN THE PRIVY COUNCIL.

Council Chamber, Whitehall,

Tuesday, 14th July, 1903..

Present—The Rt. Hon. the Lord Chancellor, the Rt. Hon. Lord MacNaghten, the Rt. Hon. Lord Shand, the Rt. Hon. Lord Davey, the Rt. Hon. Lord Robertson, the Rt. Hon. Lord Lindley.

The Attorney-General for the Province of Ontario, Appellant, v. The Hamilton Street Railway Company, the Metropolitan Railway Company, the Grand Trunk Railway Company of Canada, the Niagara Navigation Company, the Willson Carbide Company of St. Catharines, Limited, Walter Barwick, the Ontario Lord's Day Alliance, and the Attorney-General for the Dominion of Canada, Respondents.

(Transcript from the Shorthand Notes of Messrs. Marten, Meredith, Henderson & White, 8 New Court, Carey street, London, W.C., England).

THIRD DAY.

Mr. O'Meara : My Lords, on Friday I was about to suggest some reasons for the proposition that this is a matter of legislation within "civil rights," but before doing so, will your Lordships allow me to make one reference which I humbly think is of importance right at this point, that is to what your Lordships' Board said in the case of the Bank of Toronto v. Lambe. The reference, my Lords, to that report is the 12th Appeal Cases, page 581.

The Lord Chancellor : What proposition of law is it you are enforcing now ?

Mr. O'Meara : The proposition is that the Order as laid down by this Board, of considering these questions, is first to consider and test as to whether it comes within section 92, and then as a subsequent matter of consideration to consider matters relating to section 91. I read, my Lords, the extract from that case as cited in Lefroy's book, having given your Lordships the reference to the reports. In that case their Lordships say :—"To ascertain whether or no the tax is lawfully imposed, it will be best to follow the method of enquiry adopted in other cases. First, does it fall within the description of taxation allowed by class 2 of section 92 of the Federation Act, viz., 'Direct taxation within the Province in order to the raising of a revenue for Provincial purposes.' Secondly, if it does, are we compelled by anything in section 91, or in the other parts of the Act so to cut down the full meaning of the words of section 92 that they shall not cover this tax. What I point out is that my learned friends on the other side have sought to invert that altogether. They have placed their argument before your Lordships very much as if this Board had laid down the exact opposite of that ; that the first question was whether it came within section 91 ; and then afterwards you are compelled by something that may be advanced to say that it comes within section 92.

The Lord Chancellor : How is that applicable to the question now before the Board—what taxes are competent to the Provinces ?

Mr. O'Meara : That is not the point on which I am citing the case.

The Lord Chancellor : I know, but that is the point of that citation.

Mr. O'Meara : That case speaks of following the rule which has been laid down in such enquiries.

The Lord Chancellor : Juxtam subjectem materiam.

Mr. O'Meara : The first rule laid down is that you are to consider whether it comes within the subjects mentioned in section 92.

The Lord Chancellor : No, I beg your pardon. "To ascertain whether or no the tax is lawfully imposed" is the proposition.

Mr. O'Meara : Yes.

The Lord Chancellor. That appears to me to have no relation to what we are dealing with here. It may be the first duty when dealing with a tax, each Province having a power of taxation.

Mr. O'Meara : Yes, but what I respectfully advance to your Lordships is this : my learned friends on the other

side have put their argument in this way: First, consider whether it comes within 91?

The Lord Chancellor: I think as applicable to the subject matter with which they are dealing, they are quite right; but what you have cited here is a particular head of enquiry on which, I think, if the argument were expanded, it would appear every Province must have some power of taxation, and, therefore, dealing with the question of taxation, it is very intelligible to take the ordinary enquiry. It does not follow that that is applicable to every subject matter.

Mr. O'Meara: Yes, but what I very respectfully point out is that there is a broader matter laid down there, and that is that their Lordships speak of following the method of enquiry adopted in other cases, and then follows this position, that we are first to ask and to enquire whether it comes within something in section 92.

The Lord Chancellor: I think you are giving a wider extent to that than the learned judges ever meant to give. They are dealing there with one particular head of enquiry, which for obvious reasons is peculiar to itself. Whether it be Dominion, or whether it be Province, there must be some power of taxation. and then, looking at that, they suggest the form of enquiry. It seems a gross misapprehension of what their Lordships meant to say that that is applicable to every subject matter with which they can deal. To apply it to this case, I should have thought was absolutely wrong, the question here being, whether the thing in question is part of the criminal law.

Mr. O'Meara: Yes, that is the proposition advanced by the other side.

Lord Lindley: Supposing you take Section 92, subsection 15, and find out if it falls under section 92, subsection 15, and if it does not then go to the other subjects dealt with in 91 that does not help you.

Mr. O'Meara: That I humbly submit would be along the same principle. There is a certain heading in section 92, and we look at that first, and see whether it falls within that.

Lord Lindley: Then plainly it does not.

Mr. O'Meara: Whether it does or does not depends on the main argument before your Lordships. I do not desire to go further than that. I point out that that is what has been said by your Lordships there; but, my Lords, what I humbly thought with reference to that was that it laid down in such a case as this where it is set up that the legislation falls within some sub-head of section 92, the onus must be, if prima facie it falls there to dislodge that, and bring it under something in section 91; but, my Lords, if the onus were as suggested by my learned friend on the other side, I submit that there is ample to meet that onus.

Then I desire to lay before your Lordships some positive reasons for the proposition that this must be held to come within "civil rights." In the first place, I argue that section 1 of the Lord's Day Act in no word used there purports to regulate religion or to regulate morals. If it had been intended for that purpose I submit to your Lordships that we should have found there a great deal of language which is entirely absent.

Lord Lindley: It is dealing with acts of desecration of the Lord's Day. By the use of the words "Lord's Day," do you say that that does not contemplate any religious application?

Mr. O'Meara: I submit not. The expression "Lord's Day" is an historical one.

Lord Lindley: If you get into history about it, it is an odd thing to say it has no relation to any religion.

Mr. O'Meara: It has an origin historically in religion, but a great deal of what may be found in civil statutes might have the same thing said for it. What I am going respectfully to point out to your Lordships is that this first day of the week which is used in the Statutes has been described in various ways. It has been quite often described as "The Lord's Day"; it has been quite often described as "Sunday." It has in Statutes with which your Lordships are familiar been described as "The Lord's Day," commonly called "Sunday," and I submit that all these are just alternative methods of describing the first day of the week known to the Legislature.

Lord Lindley: Has any Statute ever described it as "the first day of the week"?

Mr. O'Meara: No, but Statutes have described it is "the Lord's Day commonly called Sunday.

Lord Lindley: That may be.

Mr. O'Meara: And described it as "Sunday," so that this is not at all an unnatural method of describing this, and I submit to your Lordships that if the Legislature saw fit to pass the Statute, and describe this day as simply "the day of rest," and used no other language whatever, so beyond a doubt is it that

the institution of a day of rest on the first day of the week is implanted in every one of these communities that no Court could have the slightest doubt what the Legislature meant.

Lord Shand: Mr. Patterson said in the course of his argument that it was called "the day of rest," and spoke of it as a day of rest. There is no such expression in the Statute from beginning to end, is there?

Mr. O'Meara: No, my Lord.

Lord Shand: It is not suggested or used in any way.

Mr. O'Meara: But a great deal of language does go, I submit, in that direction. All the language of section 1, setting aside for the moment the expression "The Lord's Day," I submit to your Lordships is accurately described as setting up a day of rest.

The Lord Chancellor: What do you mean by "is accurately described"?

Mr. O'Meara: His Lordship is referring to what my learned friend Mr. Patterson had said to your Lordships' Board.

Lord Shand: You put the same view.

Mr. O'Meara: I say if one sets aside the expression "The Lord's Day" for the moment, that argument would be right; that there was nothing in Section 1 which had not exclusively to do with setting aside a day of rest.

The Lord Chancellor: I really fail to understand what you mean. Historically, and included in that position in either the Mosaic or the Christian religion, the observance of the Sabbath or the Sunday, or the Lord's Day, has always been treated as a religious observance. I do not understand what you are saying now. If you strike out all history and all language possibly you may be right.

Mr. O'Meara: What I answer to that humbly is—and in substance the same has been said very often at this Board—that the same thing may have two aspects. This first day of the week, or call it what you please—call it "The Lord's Day" or "Sunday" or "The Day of rest," or any other expression—whatever expression it might be called by in the Statute, has two aspects. In one aspect it represents a religious institution; in another aspect it represents a civil institution, and the main argument is that it is from the aspect of a civil institution, and from that alone, that the Legislature has power to deal with it, and that the Legislature dealt with it. What I was humbly saying a few moments ago was limited for the moment to the effect of the language of Section 1. I have argued as strongly as possible that the object of the Act must be obtained from the language of Section 1. The language of Section 1 is:—"It is not lawful for any merchant, tradesman, farmer, artificer, mechanic, workman, labourer, or any other person whatsoever on the Lord's Day, to sell or publicly show forth, or to expose or offer for sale, or to purchase any goods, chattels or other personal property, or any real estate whatsoever, or to do or exercise any worldly labor, business or work of his ordinary calling (conveying travellers or Her Majesty's mail, by land or by water, selling drugs and medicines, and other works of necessity and works of charity only excepted)" I do most respectfully, but very strongly urge that if for the moment one supposes that these words thought to have something objectionable in them from the legislative standpoint, "The Lord's Day" be changed to "The first day of the week," there is absolutely not one word in the section which purports to prescribe religion, or to regulate religion. That is simply the argument I am advancing at the moment.

The Lord Chancellor: We are very familiar with that argument, and the answer to it—if you strike out the words of the section, and substitute other words which make it different.

Mr. O'Meara: I am going to ask your Lordships to follow it out and consider it in this way: Is it conceivable that the argument would be sound that the Legislature in enacting Section 1 as now read to your Lordships is doing that which is ultra vires, but if to-morrow the Legislature passed the same section word for word, inserting only instead of "The Lord's Day," the words "The first day of the week," it would be ultra vires.

The Lord Chancellor: Then it would not be word for word.

Mr. O'Meara: With that exception.

The Lord Chancellor: The exception is the whole point. If the Act had said civl rights only, and said nothing in the 27th subsection about criminal law, the argument would be very useful for you, but you see it has. It has put the words "criminal law" in.

Mr. O'Meara: The question to which I am addressing myself at bottom is whether this is criminal law.

Lord Davey: Really, is not the crucial point whether it was a crime at the date of Confederation?

Mr. O'Meara: I will take that now. That is one, no doubt, of the very crucial points. I submit it was not a crime

in the sense in which criminal law is used.

The Lord Chancellor: I observe it is:—"The criminal law" in its widest sense, with the exception that is given in the 27th sub-section. It is, I suppose, to be used in its most extensive sense?

Mr. O'Meara: With the exception.

The Lord Chancellor: Observe what the exception is. "Except the constitution of courts of criminal jurisdiction, but including the procedure in criminal matters."

Mr. O'Meara: Yes.

The Lord Chancellor: I can hardly understand anything wider than that.

Lord Davey: Then, the only other exception is the exception in sub-section 15 of section 92, which says that the Provinces may impose a penalty—I am not using the exact words—for disobedience to any provision or order made in a matter as to which they have jurisdiction.

Mr. O'Meara: Yes, precisely.

Lord Davey: Does not that illustrate the method of the Criminal Law very much, and the power of the Provincial Legislature?

Mr. O'Meara: Yes.

Lord Davey. And the penalties and punishments and the power to create criminal offences is given in a limited manner explained in that sub-section.

Mr. O'Meara: Extremely wide powers and provisions, with, I submit, extremely important specific exceptions.

The Lord Chancellor: Those specific exceptions do not comprehend what you are now dealing with.

Mr. O'Meara: I am humbly submitting that they do.

The Lord Chancellor: You have repeated it several times, and repetition is not argument.

Mr. O'Meara: I am sorry I have repeated it unnecessarily, but I had been about to read to your Lordships Lord Herschell's definition of criminal law, which is very strongly relied upon by the other side. He defines it as all the criminal law in the widest and fullest sense, except that part of it which is necessary for the purpose of enforcing, whether by fine, penalty or imprisonment, any of the laws validly made under the sixteen sub-sections under which laws were to be made by the Provincial Legislature. Now, my Lords, I should perhaps not say so, but it would express my meaning as a matter of argument to accept that in the fullest sense—every word of it—and I do not argue one hair's breadth from that; but I point out how extremely important is the exception his Lordship there puts. The exception to be made is all laws validly made under the sixteen clauses of section 92, and therefore what I humbly submit is that it necessarily comes back to the question whether this is a law the substance of which is within civil rights.

The Lord Chancellor: Supposing criminal law of the Dominion of Canada had created any new crime of a particular vice which was very prevalent, and they thought fit to enact an Act making it a criminal matter, that would invade civil rights, and yet it would be within their power?

Lord Robertson: It would invade civil rights because it is criminal.

Mr. O'Meara: I submit that you have to arrive at the positive proposition that it is criminal law in its substance and nature.

The Lord Chancellor: I do not quite follow what you are talking about. I suppose my property belongs to me, and it is a question whether or no I can keep my property. If a man steals it, that is an invasion of my civil right, undoubtedly, and I can recover it by my civil right. It is not the less a criminal act to steal it.

Mr. O'Meara: Precisely. What I submit is this: This is a case in which the same thing may be affected on one side by the criminal law of the Dominion, and on the other side be affected by Provincial law beyond a shadow of a doubt. It is criminal to enter a house at night as a burglar. That is an act made criminal by the Dominion Parliament. On the other hand, all the civil remedies in connection with the house, the title, and so on, are completely under the jurisdiction of the Province. What I ask your Lordships to note is this.

The Lord Chancellor: Just pursue your own argument. Would it be competent to the Province to alter the law of burglary?

Mr. O'Meara: No.

The Lord Chancellor: Because the Province might deal with the civil rights as to a house?

Mr. O'Meara: No, my Lord. I do not argue that at all.

The Lord Chancellor: That argument must go that length?

Mr. O'Meara: What I submit is this, that while the same thing—the house—may be affected by two different sorts of legislation, the two legislatures are not there in the instance taken dealing with the same subject matter at all.

The Lord Chancellor: It strikes me when it is made an offence to do anything on the Sunday, it has no relation

to the aspect of civil rights to which you are referring ?

Mr. O'Meara : If it has no relation to the subject of civil rights, my argument falls to the ground.

The Lord Chancellor : That is exactly what occurred to me.

Mr. O'Meara. If your Lordship will allow me to further put the answer to the point as to the stealing. What, I ask, is the subject matter of the Dominion Parliament in that case ? It is simply and solely the act of the individual, and the punishment of that act. That is the nature of the subject matter that they are dealing with—these two things and those two only.

The Lord Chancellor : We are drowning everything in words. The Act of Parliament says you shall not work on Sunday, putting it in its broadest form, if you do you shall be indicted and punished. Is not that a criminal offence made so by the statute ?

Mr. O'Meara : Your Lordship will pardon me for pointing out that the statute deals with penalties and not with indictment. However, I am going to submit to your Lordships that, on the other hand, the subject matter which the Province deals with with regard to house property is completely different, and there it is the civil relationship between the owner and the tenant, and between the vendor and the purchaser of that house. That is the subject matter, and the only subject matter of the Provincial Legislature, and, therefore, I submit that if the Province enacted legislation with reference to the vendor and purchaser of the house, and with regard to the landlord and tenant, and sought to add to the penalties for enforcement, it could not be argued that the legislation, together with all its penalties, was not within the power of the Province.

The Lord Chancellor : I disagree with that proposition, even as you put it. There is such an event as forcible entry known to our law.

Mr. O'Meara : Yes.

The Lord Chancellor : Would the indictable offence, but, nevertheless, it is only practically doing by violence what a man had a right to do, namely, to take possession of his own house.

Mr. O'Meara : Yes, I humbly submit the same principle would apply there.

The Lord Chancellor : Would the Dominion Parliament, or the Provincial Legislature, have a right to deal with the question of forcible entry ?

Mr. O'Meara : Both—from two aspects, as this Board has so often said.

The Lord Chancellor : I should have thought, clearly not. I should have thought the act of the individual, and the turning out by due process of law is one thing. The man taking the law into his own hands, and by force and violence taking possession of his own property is another and totally different subject matter.

Mr. O'Meara : Yes, the house, I submit, is a totally different subject matter.

The Lord Chancellor : Here, you are dealing with an Act which subjects to fine and imprisonment people for doing something not necessarily having relation to civil rights at all.

Mr. O'Meara : Of course, that goes to that part of the controversy.

The Lord Chancellor : I know it does, but repetition continually that it is a different thing does not appear to me to have much bearing.

Mr. O'Meara : I am simply endeavoring to the best of my ability to answer the questions put. Acting, I think, on what your Lordship said just now about the importance of this question as to the law being introduced into Canada, I shall, with your Lordships' permission, have something to say about that now.

The Lord Chancellor : I do not know whether you refer to me. I said nothing about the importance of it ?

Mr. O'Meara : No, his Lorship, Lord Davey spoke about this being the turning point of the case.

The Lord Chancellor: If it had not been important you would not have come here.

Mr. O'Meara: Then, with a view to answering more particularly that matter, my Lords, I would ask your Lordships attention to some of the provisions of these early Statutes. I will trouble your Lordships with reference to a few sentences from some of these Statutes in order to endeavor to make good what I advance, that there is positive evidence that the Ontario Legislature in passing this section intended to deal wih civil rights and not with any others.

The Lord Chancellor: Supposing they did intend, but supposing they have also done it by criminal law whatever their intention may have been. That is to say, they did intend only what was within their jurisdiction.

Lord Davey: What is the nature of the evidence?

Mr. O'Meara: The course of legislation is very strong evidence of the actual intention and object of the Legislature, and I would remind your Lordships that I think it has been laid down even by

this Board, that the course of legislation is of importance on such questions.

The Lord Chancellor: I should assume the Ontario Legislature did intend to act within their jurisdiction. The question before us is, whether they have done it?

Mr. O'Meara: Yes, I entirely agree, but I suppose a fundamental question is what is the nature of this legislation? I suppose it would hardly be suggested that a mere accidental expression coming into legislation is to control everything else that may be evidence. For example, if the expression "The Lord's Day" that occurs there is taken as evidence in the direction of this being a dealing with religion I humbly submit that it is fair and reasonable to set opposite that the very strong evidence we have here to show that the actual object is very different from that.

Lord Davey: I do not quite understand the importance of the remarks. The question is whether it was constituted, or before Confederation dealt with, as a criminal matter. Suppose it was the prohibition of some form of vice, no doubt it would be a criminal matter.

Mr. O'Meara: Certainly, my Lord. I entirely agree. My fundamental proposition is that this is a prohibition only of that which has relation to civil rights.

The Lord Chancellor: We are familiar with that observation.

Mr. O'Meara: What is shewn by these Statutes, my Lords, which I humbly ask your Lordships to allow me to refer to, is in the clearest way, that while previous to Confederation, and more especially in the old days of the Statutes there was an intention to deal with matters of morality and religion by these Statutes, there was a deliberate departure from that on the part of the Ontaro Legislature when they passed this first Statute. That is the point, and I think humbly it is of some consequence. I refer your Lordships to 29 Charles II., Chap. 7, which is the original English Act, and will read two or three sentences from that. The title of the Act is this:—"An Act for the better observance of the Lord's Day, commonly called Sunday." Then the Act contains a preamble. "For the better observation and keeping holy the Lord's Day, commonly called Sunday, be it enacted," and then this is the first enactment:—"That all laws enacted and in force concerning the observation of the Lord's Day and repairing to the Church thereon be carefully put in execution, and that all and every person and persons whatsoever shall on every Lord's Day apply themselves to the observation of the same."

The Lord Chancellor: I should like to ask you one question upon that. Is that criminal legislation or not?

Mr. O'Meara: I submit that this Statute is partly civil and partly criminal legislation.

The Lord Chancellor: It partakes of criminal legislation.

Mr. O'Meara: Some sections are criminal clearly, and some sections are civil clearly.

The Lord Chancellor: Which do you say are civil clearly?

Mr. O'Meara: I was about to read that. Will your Lordships allow me to refr to the fact that the earlier Statutes I am not troubling your Lordships with are briefly referred to here, and summed up when the Legislature says in 29 Charles II. that all laws enacted and in force concerning the observation of the Lord's Day be carefully put in execution. That is the nature of the legislation that is upon the Statute book, and they enact that it shall be carefully carried out. So that, my Lords, there are these four matters that directly tend to shew that at least a strong motive of the Legislature, if not its object, was to regulate the observance of the Lord's Day. The first is the title, the second is the Preamble, the third is the express enactment that all these laws regulating the observance of the Lord's Day be carefully put in execution, and the fourth is—and I submit that this is the strongest legislation of the sort that could be imagined—"All and every person and persons whatsoever shall on every Lord's Day apply themselves to the observation of the same." All that is on the line of the observance of the Lord's Day. Then, what I point out to your Lordships is that that is immediately followed by what I humbly submit is in complete contrast with that, and that is what is numbered as subsection 4 of that Statute of Charles:—"That no tradesman, artificer, workman, laborer, or other person whatsoever" and then follows language substantially the same as we have in our present Ontario Lord's Day Act. This is as I submit to your Lordships the first occasion upon which the Imperial Legislature took up this matter from the civil aspect, and dealt with it from the civil aspect.

The Lord Chancellor: Those are words that I should be glad if you would kindly explain to me. What do you mean by "civil aspect"? Those are words without meaning to me.

Mr. O'Meara: When one uses the expression "the Lord's Day" it may mean one of two things. On the one hand, from the standpoint of those who regard it from a religious view, it means a religious institution, but from the standpoint of the general community it does not mean that at all.

The Lord Chancellor: Do you mean the general community are irreligious, or what?

Mr. O'Meara: No, my Lord, I do not advance that proposition.

The Lord Chancellor: Then, what do you mean?

Mr. O'Meara: I advance this proposition.

The Lord Chancellor: You are using words that have no application to the subject.

Mr. O'Meara: The general community generally regard this matter from the purely civil standpoint.

The Lord Chancellor: What do you mean by the "civil standpoint"?

Mr. O'Meara: I mean, my Lord, from this standpoint which aims at regulating the relationship between people so as to reserve to the community one day of rest.

Lord Davey: Treat it as a Bank Holiday Act?

Mr. O'Meara: More than that, unless a bank holiday is compulsory.

Lord Davey: That is quite true.

Mr. O'Meara. Perhaps there are Bank Holiday Acts of Parliament that are in the nature of compulsory legislation, but there are, I do respectfully submit, two standpoints from which to regard it, and I will go further and say that the only sound and reasonable viewpoint from which the general community can, and ought to, regard it is a purely civil aspect.

The Lord Chancellor: Now, you have got back to those words again. I do not know what that means. You are going round and round the same proposition over and over again. You have not an Act of Parliament, except such as my noble friend called attention to just now, which is quite modern, which speaks of the day of rest at all?

Mr. O'Meara: We have, as a matter of fact, legislation in force in Ontario that makes no reference whatever to the expression "the Lord's day."

Lord Davey: The Act you are referring to is the earliest Ontario Act?

Mr. O'Meara: No, my Lord, not the earliest.

Lord Davey: That refers to the earliest Act of Charles II.?

Mr. O'Meara: Yes. It came to be enforced in the Province of Canada. It is not identical with this Act, your Lordships see.

Lord Davey: I thought you offered that as an illustration of the kind of way in which the Ontario Legislature have dealt with it from a civil aspect. That appears to me to provide an additional remedy for enforcing the Act of Charles II., which was undoubtedly a criminal Act, and deals with it as a criminal matter.

Mr. O'Meara: Will your Lordships allow me most respectfully to point out, in the first place, that the Legislature of Ontario does not purport to deal with the old English Act, but purports to make an entirely new departure.

Lord Davey: You referred to an Act in which they provided for the Act of Parliament to be in force. I think you referred to the Act of Charles II.?

Mr. O'Meara: No, my Lord. Allow me, in the second place, to endeavor to answer your Lordship in this way. I respectfully submit that the Act of 29 Charles II. is not accurately here described as a criminal Act, but should be described as a composite Act, some sections of which are purely civil, and some sections of which were at that time, when the criminal law was exactly the same thing as the penal law, criminal. Certain sections of that Act, in that state of things, were no doubt criminal law. Therefore, what I submit is—and I suppose there is nothing in reason against it—Parliament does choose to pass an Act, part of which was under criminal jurisdiction and part of which was purely civil.

The Lord Chancellor: I should like to know which was purely civil?

Mr. O'Meara. Your Lordship refers to the 29 Charles II.?

The Chancellor: Yes.

Mr. O'Meara: This is it, and this the first time that it came to be enforced:—"That no tradesman, artificer, workman, labourer or other person whatsoever, shall do or exercise any worldly labor, business, or work of their ordinary callings upon the Lord's day, or any part thereof (works of necessity and charity only excepted.") That is the actual provision. Then follows a penalty.

The Lord Chancellor: Then, for breach of that, they are to be fined, and put in the stocks, and you say that is civil?

Mr.. O'Meara: That is the penalty, instead of carrying out the civil provisions.

The Lord Chancellor: For any breach of it?

Mr. O'Meara: I submit it is so clearly.

The Lord Chancellor. Then, that word "criminal" has no meaning at all. If something for which you can be put in the stocks, and fined is not a crime, there is no definite meaning to my mind applicable to the word.

Mr. O'Meara: What I submit to your Lordship is, under the present state of things in the British North America Act, even after that, the Provincial Legislature might put a man in the stocks, or impose any sort of punishment on him.

The Lord Chancellor: Only as dealing with or fortifying that which the Province has power to deal with?

Mr. O'Meara: Exactly. Then I apply that to this in this way: Here is a provision in the 29th Charles II. distinctly, as I submit, civil, as I have read it.

The Lord Chancellor: You have said "distinctly civil" and repeated those words a good many times. I want to know what is the civil part of it?

Mr. O'Meara: The civil part of it is this.

The Lord Chancellor: That nobody must work on such a day, and if they do they are capable of being fined and put in the stocks. You say that is a purely civil administration?

Mr. O'Meara: Yes.

The Lord Chancellor: Then, there is no meaning in words—that is all?

Mr. O'Meara: Your Lordship sees what is forbidden is that these persons who are shown to be persons in employment are not to do any worldly labour, business or work, in their ordinary employment. That, your Lordship will find, is the expression used.

The Lord Chancellor: Certainly.

Mr. O'Meara: So that it is not a broad prohibition of work.

The Lord Chancellor: It creates an offence, and they are described as offenders when they do it?

Mr. O'Meara: Yes.

The Lord Chancellor: And yet that is entirely civil?

Mr. O'Meara: Your Lordship will see that Parliament was one that could deal with criminal law, and with civil rights.

The Lord Chancellor: I do not want to know why. You say that is purely civil, although a man who is doing it may be put in the stocks, or fined, or might be indicted?

Mr. O'Meara: Might I endeavor to answer it in this way. Take the power under the British North America Act. Supposing the Ontario Legislature chose to pass an Act forbidding certain things being done on the public highway, and immediately going on in the same section, and providing for a strong penalty such as putting in the stocks, or putting in prison. Surely their jurisdiction would be clear to pass the civil part?

The Lord Chancellor: I do not think it would be clear at all, but for the subsidiary section, which gives them power to fortify by making a thing a crime and subjecting to punishment something which they had in the first instance power to deal with?

Mr. O'Meara: Yes, that is precisely the position I am taking.

The Lord Chancellor. But, for that subsidiary section, I should answer your question that they clearly have no such power. If the reservation of the criminal law has been unqualified by that section, it clearly would in that event, and for that very reason they have, while prohibiting the Provinces from dealing with criminal law, introduced that section for the purpose of fortifying that which is under their proper jurisdiction by the infliction of a penalty.

Mr. O'Meara: Yes.

Lord Davey: It would be ultra vires, except for the sub-section of section 92 to impose fines on the keepers of billiard saloons, and so forth, which we have here, and similar cases. It would be criminal law.

Mr. O'Meara: That is precisely the position that is occupied by us to-day.

Lord Davey: Your difficulty there is that, at the time of Confederation, this was already a crime?

Mr. O'Meara: I am not forgetting that at all, and I give a conclusive answer to it.

Lord Davey: It is not as if they had passed an Act for the first time for dealing with a matter that was within their jurisdiction, and imposed the penalty for the purpose of enforcing an Act of that character. That is not the case. It was already a crime at the time of Confederation?

Mr. O'Meara: In a sense, it was.

Lord Davey: And, therefore, dealing with this subject, which is already a crime, was outside their jurisdiction to deal with.

Mr. O'Meara: I will go on just here to give your Lordships the answers I humbly submit are very conclusive to it.

Lord Davey: If they were dealing with this for the first time I could follow the argument.

Mr. O'Meara: In a sense, they were dealing with it for the first time, I submit, simply because in the year 1877 they did exercise their power. They did pass this very Act which is now before your Lordships. The only point

against me as to that is: Oh, before, Confederation there was certain legislation in force; I do not seek to minimize that point at all. I am proposing to try and meet that point; but it was separate legislation from that which has been enacted by the Parliament of the Province.

Lord Davey: I thought the Parliament of the Province had re-enacted the exact Act, which was in force before Confederation, with three additions.

Mr. O'Meara: No, my Lord, not the same Act.

Lord Davey: We were so told.

Mr. O'Meara: If that is of importance, I would bring that before your Lordships. It is not the exact Act. In the most important respects it is similar. I do not know that much as a matter for argument turns upon the differences, but for the sake of accuracy I would say it is not the same. I have the old Act of 8 Victoria, which was passed by the Parliament of Canada for the Province of Upper Canada alone. This is the main statute of the 8th Victoria, 1845: "It is not lawful for any merchant, tradesman, farmer, artificer, mechanic, workman, laborer, or other person whatsoever, on the Lord's day to sell publicly, show forth, or expose, or offer for sale, or to purchase any goods, chattels, or other personal property, or any real estate whatsoever, or to do or exercise any worldly labor, business or work of his ordinary calling (conveying travellers' or Her Majesty's mail, by land or by water, selling drugs and medicines, and other works of necessity and works of charity, only excepted.") There are several verbal differences.

Lord Davey: Verbal, but trifling.

Mr. O'Meara: I do not argue that there is anything hinging upon it, but for the sake of accuracy, I bring that to your Lordship's attention. They did not seem to have intended to amend an old statute.

Lord Davey: They passed a revised statute?

Mr. O'Meara: In a somewhat altered form—not in any altered substance. I do not argue that there was any substantial difference between the two, but I do argue that it was a new departure when the Ontario Legislature, becoming seized of its powers, chose to enact this enactment in good faith, and certainly not exactly the same as the previous statute.

Lord Davey: The question is whether that was within their power?

Mr. O'Meara: Yes. Substantially what was in existence before was the same.

Now, my Lords, I submit that there is a complete answer to the main position which is taken by my learned friends on the other side, and I address myself to that matter. In the first place, allow me to point out to your Lordships that it was a fallacious proposition that was advanced on the other side that at Confederation certain provisions were introduced into the Dominion of Canada, and became in some way Dominion criminal law. That is wholly inaccurate. I submit your Lordships will find the accurate fact to be that the legislation which was in existence before Confederation dealing with this matter of Sunday was different.

Lord Davey: That may be so, but it was equally criminal law. Suppose the vice of fornication had been made criminal law in one of the Provinces, it would remain criminal law quoad that Province, and it could only be dealt with by the Dominion Parliament?

Mr. O'Meara: Would your Lordship allow me to answer that. If dealing with a matter which is in itself criminal——

Lord Davey: Fornication is not criminal.

Mr. O'Meara: It is an act of an individual which comes under the criminal law, instead of an attempt to regulate matters and carry out the will of the Legislature. What strikes me about that is that that particular offence would become a Dominion criminal law but by reason of the fact that it is in substance criminal law. I do not desire, my Lords, to argue or press that point further. But, at any rate, the plain fact is that there were very different provisions in the various Provinces—not only so, there being four Provinces which came into the Confederation, not only were they different Provinces, but when you come to look at the old Province of Canada, it is apparent that there was a further subdivision, and that there was passed by the old Province of Canada a Sunday Act only applicable to Upper Canada, and that there had been for years in force provisions relating to Lower Canada. So that there were different provisions on the subject in each one of the territories—Upper Canada, Lower Canada, New Brunswick, and Nova Scotia.

Lord Davey: I do not see the materiality of that. Do you say that every Criminal Act must be the same in all the Provinces?

Mr. O'Meara: Yes, my Lord. I think that your Lordships' Board have settled that. I was about to refer to that—that the Dominion Parliament could not pass

a Criminal Law for the Province of Ontario.

Lord Davey: They might not pass it now, but finding it at the time of the Confederation does it cease to be criminal because it applies only to one Province? ..

Mr. O'Meara: Yes, my Lord, I shall refer to a case in which your Lordships have settled that the Dominion Parliament cannot deal with such a matter.

The Lord Chancellor: With what matter?

Mr. O'Meara: With a Statute which relates only to one part of Canada.

The Lord Chancellor: That does not seem to me relevant to what we are talking about. The Criminal Law all over Canada is reserved to the Dominion Parliament.

Mr. O'Meara: All over Canada, but that element is entirely lacking here; and I submit to your Lordships it is fallacious for my learned friends to argue that these laws became part of the general Canadian Criminal Law.

The Lord Chancellor: That the general in fact does not consist of its particulars.

Mr. O'Meara: That it consists of its particulars, but these are not part of its particulars—that these ought to be regarded at Confederation as and in the nature of local laws.

The Lord Chancellor: You seem to drown yourself in words.

Lord Davey: I should have thought that the section which provides for the altering of existing laws was practically the other way. I think it is the 129th section, but you would know the section.

Mr. O'Meara: I suppose that that section would cover everything when in its own nature comes within the power of either Legislature.

The Lord Chancellor: We are not getting on very fast.

Mr. O'Meara: My Lord, I will get on as fast as possible.

The Lord Chancellor: You have been some time over this one proposition.

Mr. O'Meara: What then I submit to your Lordships is this, that the effect of section 129 of the British North America Act was not what my learned friends advance, to introduce a lot of penal provisions and embody them in the Dominion Criminal Law, but simply to continue the local penal law in each Province.

Lord Davey: So it was in a sense, but then the question is under which legislative authority did it fall? According to you, inasmuch as each Province had its own laws at the time, no law which applied to one of the Provinces could be repealed or altered by the Dominion Parliament, notwithstanding it clearly dealt with a criminal matter. Surely the 129th section made the penaling and altering authority to be determined by the nature of the Act with which they were dealing—not by the extent to which it applied.

Mr. O'Meara: I suppose and that a certain thing was undoubtedly within Criminal Law in substance, then I would answer that, there being such and such provisions in force in the various Provinces, the Dominion Parliament became seized of the right to deal with these subjects for the whole of Canada, and the moment they did that if there was any conflict between Canadian Legislation based on the subjects and what was in force under section 129, then of course the old law would be at an end, but I have to arrive at the position that it was of its own nature criminal before that would apply. If all these varying provisions are to be, as my learned friends suggest, regarded as the Dominion Criminal Law, I ask the question: how could it possibly be worked out in the case of your Lordships finding that there was some difference between what is thus made Criminal Law in one Province and what was made Criminal Law in another, because there were manifest differences.

Lord Davey: What is the difference?

Mr. O'Meara: There might be connects between the various parts, and therefore they could not all become part of the Dominion Criminal Law. My point is that the Dominion Parliament would have to go to work and make another Criminal Law.

Lord Davey: They may make a Criminal Law for New Brunswick and a Criminal Law for Nova Scotia, and a Criminal Law for Quebec, and a Criminal Law for Ontario and the other Provinces; what is there to prohibit it?

Mr. O'Meara: Not in the Act expressly to prohibit it, but your Lordships' Board have dealt with that very question. I refer, my Lords, to the liquor prohibition appeal case.

Lord Davey: The Queen v. Russell, do you mean?

Mr. O'Meara: No, the one of 1895, that is reported in Appeal Cases 1896, and I am reading from page 366, where their Lordships say: "In their Lordships' opinion the express repeal of the old Provincial Act of 1864 by the Canada Temperance Act of 1886 was not within the authority of the Parliament of Canada.

It is true that the Upper Canada Act of 1864 was continued in force within Ontario by Section 129 of the British North America Act, until repealed, abolished, or altered by the Parliament of Canada, or by the Provincial Legislature, according to the authority of that Parliament, or of that legislature. It appears to their Lordships that neither the Parliament of Canada nor the provincial legislatures have authority to repeal statutes which they could not directly enact. Their Lordships had occasion, in Dobie v. Temporalities Board, to consider the power of repeal competent to the legislature of a province. In that case the Legislature of Quebec had repealed a statute continued in force after the union by section 129 which had this peculiarity, that its provisions applied both to Quebec and to Ontario, and were incapable of being severed so as to make them applicable to one of these provinces only. Their Lordships held that the powers conferred upon the provincial legislatures of Ontario and Quebec to repeal and alter the statutes of the old parliament of the province of Canada are made precisely co-extensive with the powers of direct legislation with which these bodies are invested by the other clauses of the Act of 1867: and that it was beyond the authority of the Legislature of Quebec to repeal statutory enactments which affected both Quebec and Ontario. The same principle ought, in the opinion of their Lordships, to be applied to the present case. The old Temperance Act of 1864 was passed for Upper Canada, or, in other words, for the province of Ontario; and its provisions, being confined to that province only, could not have been directly enacted by the Parliament of Canada."

Lord Davey: That was not a Criminal Act.

Mr. O'Meara: No, and I submit that this is not.

Lord Lindley: That is the rule.

Mr. O'Meara: That is the rule. "In the present case, the Parliament of Canada would have no power to pass a prohibitory law for the Province of Ontario; and could, therefore, have no authority to repeal in express terms an Act which is limited in its operation to that Province." There was clearly penal legislation in force under the old state of things. There was legislation enacting penalties, and it was passed before Confederation, and it was in force at Confederation, and their Lordships held there, as I submit clearly, that the Dominion Parliament could not repeal that and could not pass it. That, of course, was not criminal law. That, however, was law which contained criminal provisions in the only sense in which it could be meant at that time—that is, penal provisions. The Temperance Act of 1864 was law, as I submit, which contained certain sections which were completely within the matter of that which is assigned to the Province, and it also contained penal sections which at that time would be called criminal law by everybody; and, therefore, what I submit to your Lordships is, that provided we can satisfy your Lordships that section 1 of this Lord's Day Act deals with the matter of civil rights, we are completely within the authority of this, and that the mere fact that there are penalty sections which existed before Confederation, according to this authority, would not be conclusive at all. I ask your Lordships whether I cannot reasonably read that, and put in the language of the Act describing there the Act which your Lordships are now considering. "The same principle ought, in the opinion of their Lordships, to be applied in the present case. The old Temperance Act of 1864 was passed for Upper Canada, or, in other words, for the Province of Ontario; and its provisions being confined to that Province alone, could not have been directly enacted by the Parliament of Canada" I do submit that that is quite conclusive upon the point. It is conclusive of nothing if I do not satisfy your Lordships that this is a delight with civil rigths. My argument entirely falls to the ground if I do not do that, but if it is, I submit that is conclusive of the point, which is so much relied upon by the other side. It, under that authority, as I humbly submit, the Parliament of Canada could neither enact nor repeal these local penal laws for limited territories, then the question arises, where is the jurisdiction. It must be somewhere, and I submit that the result is clear that it is Provincial jurisdiction

Now, my Lords, I have read to your Lordships that on which I strongly rely, and I would very humbly submit that that presents a problem for your Lordships of which there is only one solution, and that is, as I submit, a very easy one, and that is that all that old law was a local penal law, but not of the nature of what became Canadian general law, and I use that expression "Provincial penal law," and I do it not only with the greatest deference, but almost with hesitation, because the expression "Provincial criminal law" has been stamped with a certain amount of approval by being used in some of the judgments of this Board, but with

great deference I do submit that using that expression is somewhat vague, because it indicates two things which are different. There was the criminal law before Confederation which was co-extensive exactly with penal law. No one could distinguish the two. That cannot be the state of things after Confederation. No one would argue here that some part of the old penal law did not become Provincial, and, therefore, when the Federation Act was passed there seems to be a new departure and a new meaning of criminal law. Therefore, I submit that these were all purely local, and have now become purely Provincial.

My Lords, when I thought it well, for the sake of convenience, to branch off upon that I was desiring to point out to your Lordships the composite nature of this Act of 29 Charles II. I did read those things which struck me as completely along the line showing an object of regulating morals. I read one which I submit was purely the regulation of civil rights, and I now desire to read the next section, which is also of that latter character. "And that no person or persons whatsoever, shall publicly cry, show forth, or expose to sale, any wares, merchandise, fruit, herbs, goods, or chattels whatsoever, upon the Lord's day, or any part thereof." That, I submit, was of a civil character, and as the result we have an Act in the 29th Charles II., an Act which contained both civil law and criminal law

Now, I ask your Lordships' attention next to the Act of the 21 George III., capter 49, passed by the Imperial Parliament in the year 1781, popularly known as the Sunday Amusement Act, which has been the occasion of a great deal of discussion in this old land. That statute has as its title :—"An Act for preventing certain abuses and profanations on the Lord's day, called Sunday." There is one of the places where that alternative expression comes in: "the Lord's Day, called Sunday." I submit that that title contains a certain amount of indication of the duty to regulate public morals. Moreover, if you read further on, there is something even stronger. There is a recital to this effect, that certain amusements have been practised to the corruption of good morals and to the great encouragement of irreligion and profaneness. That would be a very strong point against us if in the Ontario Act, but it is not there. Then, the Imperial Parliament proceeds to enact :—"Any house, room or other place which shall be opened or used for public entertainment or amusement or for publicly debating on any subject whatsoever, upon any part of the Lord's day, called Sunday, and to which persons shall be admitted by the payment of money or by tickets sold for money, shall be deemed a disorderly house or place ; and the keeper of such house, room or place shall forfeit the sum of two hundred pounds for every day that such house, room or place shall be opened or used as aforesaid on the Lord's day, to such person as will sue for the same, and be otherwise punishable as the law directs in cases of disorderly houses." Now, what I point out is that there we have a statute which is somewhat significant. We have as the foundation of the thing enacted that it shall be unlawful to carry on this particular sort of business on the Sunday, or the Lord's day. That, I submit, is clearly the thing enacted, but the Imperial Parliament sees fit to enact provisions for carrying that out, and I point out that it enacts, first of all, a civil means of carrying that out, and, secondly, a criminal means of carrying it out. The first thing is as civil as anything can be ; that is, if that business is pursued on Sunday, then a person may sue in a civil court. The Legislature sees fit to exercise also its jurisdiction under the criminal law, and it says that this person is to be otherwise punishable as the law directs in the case of disorderly houses. Therefore, the law gives the civil remedy by which a person may have to pay a considerable sum of money, and also to make him subject to criminal procedure. I use that statute as emphasizing my proposition, that there may be in the one statute civil matters and also penal matters united.

Now, my Lords, so far, there is a very strong element of this policy of regulating public morals and religion. What do we find when we come to the 8th Victoria, chapter 45 ? The title of that Act is "an Act to prevent the profanation of the Lord's day, commonly called Sunday, in Upper Canada." There, again, comes in the alternative expression, "the Lord's day, commonly salled Sunday," and there we have the expression that has been used since. That is an Act to prevent the profanation of the Lord's day. So much for the title. Your Lordships will find this preamble at the commencement of the Act :—"Whereas, it is expedient to enact a law against the profanation of the Lord's day, commonly called Sunday, which day ought to be duly observed and kept holy," be it therefore enacted. Then the enacting parts, without troubling your Lordships with the details, are substantially the same as those con-

tained in the Ontario Lord's Day Act. So that there is there in that preamble a residuum, so to speak, of the old way of looking at things, but it is a very, very much weaker thing, because before the Imperial Legislature went further and said it is enacted that people shall observe the Lord's day. Here the Legislature contents itself with an opinion that the Lord's day, commonly called Sunday, ought to be duly observed and kept holy, but it follows it with provisions which are purely civil, I submit, with the exception that when one comes to the penal sections, they are penal law.

My Lords, just in passing, might I remind your Lordships that, on looking at the statutes in force in Nova Scotia and New Brunswick, the old statutes there are extremely strong as indicating a moral motive. They speak of desecrating the Lord's day as part of their enactments. But, looking now at Upper Canada and Ontario, what I submit is, that Canada and Ontario, what I submit is, that that being the previous history of the legislation, the Ontario Legislature, when it enacted its statutes in 1877, has deliberately and completely dropped out the last fragment of that which would indicate that they intended to regulate people's morals and people's religion. I submit it is perfectly clear upon the first proposition that they have amended it. The last fragment is gone; but I go further, and point out this, not only were they then for the first time legislating under the powers of a Province which is given to them, but they were then for the first time enacting a provison with regard to preambles, and I ask your Lordships' attention to that. In the year 1877, in the Interpretation Act, chapter 1 of the Revised Statutes of Ontario of 1877, section 8, sub-section 37, this is enacted and brought in: —"The preamble of an Act shall be demed a part thereof, intended to assist in explaining the purport and object of the Act." That is taken from the 31st Victoria, chapter 1. You will notice that that is set out as having been enacted in the 31st Victoria, chapter 1, in the year 1868. I understand the fact is that that was not in force before, and was then enacted for the first time; in other words, my Lords, in the year 1877 the Ontario Legislature was passing, as they thought they had the right to pass, the Lord's Day Act—a new departure, as I submit, in legislation. In the very same year, they were putting upon their statute book this provision, a preamble shall be looked at to interpret our object. What is clearer than that? The Legislature practically say, If you want to find anything expressly declaring our intention, look in the preamble for it, and your Lordships will know that, in that same year, when they came to pass the Lord's Day Act, they deliberately omitted the preamble, which preamble had a certain amount of indication that the old legislation was dealing with public morals and religion. But I go a step further with regard to the effect of that language from the interpretation Act of 1877, and that is to point out that there is an omission of importance there. My Lords, my learned friends tell me that there is a slight mistake with regard to the point of its having been in force before. I will get for your Lordships the exact reference to that. I may have been incorrect in my statement about that. I may be careful to get the exact fact. But, at any rate, they were enacting there as to preambles, and saying if you want our object, look at the preamble. But they were not dealing with title there. There is nothing to say that the title of an Act shall be deemed a part thereof, intended to assist and explain the purport and object of the Act. So I submit, upon the principle of expressio unius, there is a plain indication there that it is the preamble only that is to be looked at, and that the title is not a matter governing the meaning of the Act. Might I add this, that there would be considerable common sense in that, for the reason that a title is an extremely brief affair, and may have to be put upon an Act of an extremely difficult and composite character, and very often the Legislature in its title could not indicate with fulness the nature of the Act which comes under it, and, therefore, it will be only a matter of reasonableness to say the title is not conclusive, and if we are going to express clearly what our object is, we shall do it in the preamble.

Now, my Lords, turning to my learned friends' case, the case of the Metropolitan Railway Company. ———

Lord Davey: This is a revised statute you are dealing with, is not it?

Mr. O'Meara: Yes, my Lord.

Lord Davey: "Revised statutes shall not operate as new laws, but shall have effect as a consolidation of the law contained in the said Acts." So that it is merely a consolidation?

Mr. O'Meara: It is a consolidation

Lord Davey: It does not alter the character of the Act?

Mr. O'Meara: But it is evident that if the Legislature, on the one hand, were to attempt to consolidate an Act with regard to a subject-matter, that would be a void Act on their part, on the other

hand, if they consolidate what they have jurisdiction over, it is legal.

Lord Davey: I understood you to argue that the difference between the consolidated Act and the original Act showed an entirely different policy, and that the consolidated Act ought to be construed in a different way to the corresponding words in the old Act. I say it is provided that the revised Statutes are not to operate as being new laws, but are to have effect given to them as a consolidation of the laws.

Mr. O'Meara: That is, I suppose, as far as they are the same.

Lord Davey: I should say not, because it contemplates a part of the Acts may be repealed, and yet the revised Statutes are to be regarded as a consolidation of the law in that part of the Acts.

Mr. O'Meara: But there may be a change made.

Lord Davey: I understood you to rely on the omission of the preamble.

Mr. O'Meara: Yes, my Lord.

Lord Davey: That is part of the Act repealed, I suppose, and the revised Statute is to be treated merely as a consolidation of the law—of the Act contained in that preamble.

Mr. O'Meara: If your Lordships will be good enough to follow that out, they repealed the old Lord's Day Act, which contained this preamble. They then enacted a somewhat mixed Lord's Day Act, and they said this new piece of legislation shall be considered as containing the provisions of the old law. I submit that could only mean so far as the Legislature has not struck out or amended anything. If they had jurisdiction over the subject-matter, of course they could alter it in any way they saw fit.

Lord Davey: That is provided for—"If the provisions are not the same as in the repealed Act." Here they are.

Mr. O'Meara: I am arguing they are.

Lord Davey: They are. They say it is only where the provisions are different, that then the new provisions are to apply.

Mr. O'Meara: Your Lordship will allow me to point out that the preamble refers to a great deal. They say it is the preamble that is to express their object.

Lord Davey: They say in the revising Statutes that the revised Statute is not to be new law, and that only where the provisions differ from the provisions of the repealed Act they are to have any effect.

Mr. O'Meara: Precisely so. Suppose that there was an Act of six sections and it was consolidated putting in five and leaving out the sixth, then in respect of that sixth section it is a new departure.

Lord Davey: That would cease to be law.

Mr. O'Meara: So that the preamble ceases to be a part of this legislation. I submit that the effect is that the preamble becomes repealed.

Lord Davey: In the English Acts they have struck out all the preambles. The consolidation Act strikes out all the preambles.

Mr. O'Meara: I do not know if the English Act contains a provision that the preambles may be looked at.

Lord Lindley: It used to be a very valuable guide. Now in the revised Statutes they have struck out the guide, and therefore people often misunderstand the Act.

Lord Davey: It looks like legislation to the effect that a walking stick shall have the same effect as an umbrella.

Mr. O'Meara: There is a preamble exhibiting a desire to deal with morals. Then the Legislature, taking hold of that, repeals the whole of it, and enacts the Statute without the preamble, and at the same time they say in the interpretation Act "If there is to be an expression of our object found it is to be found in the preamble." Looking for a moment at those Statutes, my Lords, upon the point that has been somewhat discussed of indictments, arising under a prohibition of a Statute, what I submit simply is this, that looking over those Statutes wherever the Court came to the conclusion that the Legislature had enacted a prohibition and had not enacted any other remedy, it would be implied under the old state of the law before Confederation that there was a remedy by indictment for disobeying that Statute, but that in many of these cases it would appear upon the surface of the Statute there was an intention to enforce it in a particular way, and therefore no indictment. So that what I simply point out there is that it is not by any means a universal proposition, and I most respectfully urge that upon your Lordships, that it is not by any means a universal proposition, that if you find a prohibition in a Statute therefore indictment. It altogether depends upon the intention of the Legislature as exhibited by the whole Act, and I take the liberty of urging that point because it has been said to be

such a strong point against us that there might be indictment under certain of the old provisions before Confederation.

Now, my Lords, with your Lordships' permission, I desire to give some additional positive proofs as I submit that this legislation comes within civil rights, not only does, as I submit, the language not purport to regulate public morals, but I make bold to say that it would be impossible for that section to have that effect. The section simply enforces upon the people the abstaining from their ordinary business and ordinary employments. What I point out to your Lordships is that, what is the position of an individual who obeys that prohibition and abstains from business or work? His position is simply this, that he is absolutely free to act on the Lord's day morally or immorally, religiously or irreligiously, as he may see fit, and I submit, therefore, that there is nothing there that can have the effect contended for.

Now, my learned friends, if I have rightly apprehended the strength of their case against us, make very fundamental their position,—that profanation of the Lord's day was indictable at common law. I ask your Lordships' attention to section 10 of the case of the Metropolitan Railway Company, at page 5 of their case. What I submit is that my learned friends there have in one paragraph set forth this argument, and in the third paragraph of that section have completely answered the argument. They say in the first paragraph of it:—"The profanation of the Lord's day was an indictable offence at common law," and, of course, their desire is to identify that, and they go on in the next sentence to say:—"The title of the statute in question is 'An Act to prevent the profanation of the Lord's day'." Then, if your Lordships will read the last paragraph of section 10, they say:—"The authorities show that it is not an offence at common law to merely sell goods on Sunday, but that publicly keeping an open shop is indictable." In other words, there is there drawn by my learned friends themselves the very distinction which I have been arguing before your Lordships. There is the Act which may be considered a dishonoring of the Sunday, the keeping open a shop. If it is a dishonoring of the Sunday or profanation, then they say there is authority that that is indictable. But I submit that that does not touch the point at issue, because the point at issue is not such an act as keeping open a shop is dishonoring the Lord's day, but the matter in dispute is, Can the Legislature deal with and regulate businesses and employments as between citizens? I submit with all confidence that it is as clear as anything can be that the mere matter of doing business and being employed on Sunday was not indictable at common law and was not of that character at all. I go on from that to take issue upon that fundamental point with my learned friends in another way,—not in the negative way, but in the positive way,—and I submit to your Lordships that there is ample evidence to show that not only was this not a criminal matter in the old common law of England, but that it was recognized as a civil matter. What I rely upon there is that there was recognized an institution known as the "Dies non." What were the effects of that? The effect of that was purely civil. The effect of that was that a civil court could not give a valid judgment on a Sunday. That being an institution under the common law, the judgment of a civil court would be void if given on that day. That is clearly laid down in the books, and, coming to be applied to the law merchant, it had the effect that if there was a contract to pay a note on Sunday, that contract was taken to have the effect that that note was due on the Monday. So that I submit, there was a civil institution recognized by the common law, and that that institution in its own nature involved a suspension of business, and, therefore, in its nature involved a dealing with civil relationships, and that dealing with them, it had the effect of creating a civil obligation on the one hand to refrain from business and a corresponding civil right on the other hand in those who might be interested in the obeying of that civil obligation. If, for example, there was a civil obligation upon the employer owning a factory to refrain from his business on the first day of the week, I submit that there was a corresponding civil right on the part of those who were employed by him, and, therefore, interested in his acting in that way; and what I submit to your Lordships is that when the Legislature, whether Imperial or Provincial, puts its hands to this institution, it is simply regulating in detail rights which in principle and in substance exist at the common law. Therefore, I argue to your Lordships that that matter of Sunday rest was in substance a part of the old comomn law of England, and that it become part of the old common law of Upper Canada, and that that

Legislature completely recognized it in that way. But I carry that point further, for I can satisfy your Lordships that the matter of securing Sunday rest was a part of the common law of the Province of Lower Canada, another of these territories that went to form the federation. In proof of that, my Lords, I refer to a case in the Quebec Law Reports of Cyr v. Eddy, reported in the 11th Legal News of Quebec, at page 194. That case was decided by the Court of Kings Bench of Montreal, and I have here a short extract from the judgment of Mr. Justice Wurtele, who gave the judgment. The book itself, unfortunately, is not available, but I ask your Lordships' indulgence to allow me to read a short extract, as I have it here.

Lord Davey: What is the book?

Mr. O'Meara: The 11th Legal News of Quebec. I will obtain the book if necessary. It was there held that workmen engaged by the month to work for the season on a timber limit are not obliged to work on legal holidays, which are observed as religious by the Church to which they belong, and that their employers have no right to make a deduction for such days. His Lordship goes on:—"In his judgment, his Lordship made use of the following words, 'The old law applicable to the case is to be found in the case of Rowland v. Velarg under the word Fete.'" then there is some French, the translation of which is that "Sunday and all legal holidays are observed with the greatest exactness, so that all servile work, all proceedings, all judicial acts, all judgments are suspended, and this is still the rule of law here. Unless, therefore, there be express agreement to the contrary, an employer cannot oblige his workmen to work on a legal holiday."

I desire to point out certain things, my Lords, with regard to that. In the first place, there is the very matter of the preserving of Sunday rest, and I point out how clearly the language shows that that was regarded from what I have ventured to call the civil aspect. May I at this moment say that I took that language as I thought from the judgment of this Board,—that distinction that is drawn in several cases that a subject may be looked at from two aspects, but I say that this looks at it completely from the civil aspect, that Sunday and all legal holidays are observed with the greatest exactness, so that all servile work, all proceedings, all judicial acts, all judgments, are suspended.

Now, I ask your Lordships, where is the criminal law there? That, I submit, is absolutely free from the criminal law. I submit that that establishes my position with regard to the state of things with regard to the Province of Lower Canada with regard to common law, and will your Lordships permit me to point out the double bearing of that? In the first place, I submit that before Confederation, in the Province of Lower Canada, which became part of the Dominion of Canada under the Act of 1867, this very matter of the suspension of business and work to secure the first day of the week as a day of rest was part of the common law of Lower Canada, and the second purpose for which I respectfully submit that to your Lordships is almost an equally important one, and that is the indirect light which it casts upon a matter which I have already presented to your Lordships, and that is that in the old Act of George, securing to the French people of Lower Canada their usages and civil rights, that language was used at a time when this very matter of Sunday rest was recognized as part of their common law and of their civil rights in the Province of Lower Canada, and in the territory of Lower Canada, which afterwards became the Province of Quebec. So that, I submit, as to those two matters, that I have presented to your Lordships, the net result is this: the general subject part of the common law of Upper Canada as a civil matter: the general subject part of the common law of Lower Canada as a civil matter, and I do not know that there is any similar proof that can be given with regard to the other Provinces.

Now, my Lords, I come to a point as to which I shall submit that my learned friends have again completely answered their own argument, and that is as to section 9 of the Lord's Day Act. As a matter of convenience, your Lordships will find that not only spoken of, but set out in section 18 of the case of the Metropolitan Railway Company.

Lord Davey: The whole Act is annexed to the appellants' case.

Mr. O'Meara: Section 9 is:—"All sales and purchases and all contracts and agreements for sale or purchase of any real or personal property whatsoever, made by any person or persons on the Lord's day shall be utterly null and void." Then, I refer upon that to what is said by my learned friends in their case. Section 18, at page 8—the Metropolitan Railway Company's case. What do they say about it? "The only section of the Lord's Day Act which is intra vires of the Legislature, as falling

within the jurisdiction as to property and civil rights, is section 9, which provides that," and so on. There is a complete admission that section 9 of that Act is intra vires, and I think that I am entitled to make use of that. I point out to your Lordships in that connection how closely related are sections 1 and 9 of the Lord's Day Act I need not weary your Lordships by reading again section 1, but I point out that section 1 deals in a general, broad, prohibitive manner with contracts of sale and of purchase. They shall not be allowed on the Sunday or the first day of the week, or as it says, the Lord's day. When we come to section 9, what I submit to your Lordships is that that is not a separate piece of legislation in principle at all, because this matter of sales and purchases and contracts for sale and purchase has already been dealt with by the Legislature in the first section. The Legislature has placed this grip upon that subject-matter in enacting section 1, and when they come to enact section 9, which my learned friends seek to divorce from section 1, they are really enacting an additional means of carrying out their will and enactment as contained in section 1. They simply say in section 1, supposing that that stood alone without any other section, "It is our will that there shall be none of these contracts on a Sunday"; that could not be carried out very well without some means of carrying it out, and when they come to section 9 I submit they say in effect, "The means that we enact for enforcing our will as expressed in section 1 is that if you disobey us and enter into a contract of purchase or sale on a Sunday, your contract shall be null and void." They say, "We will enact that as a means of carrying out our main provision that we have enacted." It is true that they see fit to enact other and penal provisions for carrying out their will as expressed in section 1. Now, I submit, it was quite competent for the Legislature to go further than they have done in section 9 They might have gone on and dealt in a similar way with contracts or agreements for employment by one person of another on a Sunday. They have not done so. I submit that they could validly enact that any contract of employment on a Sunday shall be void as another means, besides the penal section of carrying out the intention of section 1.

Now, my Lords, what I submit to your Lordships is, that, looking at that and considering my learned friends' admissions upon section 9, there is only one principle that could possibly be applied by your Lordships in deciding this case, and that is not to take a look at the Act as a whole, but to consider the various sections, and to decide whether each of those, so far as it deals with a separate subject matter, is or is not intra vires. When your Lordships act upon that, as my learned friends practically suggest themselves, when your Lordships come to look over the Act, and your eye lights upon section 9, my learned friends say that should be held to be intra vires. I do not think it is unreasonable to carry their argument a step further, and to say if your eye lights upon section 1, if your Lordships discover in that a dealing with civil rights, you may reasonably decide that section 1 is also intra vires. Will your Lordships allow me there to point out another bearing of that same admission by my learned friends? My learned friends, as I appreciate the force of their argument, have advanced their main position in favor of criminal law They say, first of all, there is a title there which shows that this is of the nature of regulating morals. That is their first great argument. Then, secondly, they say this particular thing came under the purview of the criminal law as it was before Confederation. That is their second strong position. if I understand the effect of their argument. Now, what I point out to your Lordships is that each of those arguments must be applied with the same logical force to section 9 as to section 1. There is no escape, as I submit, from the logical conclusion except by finding out that there are certain sections of this Act that are in the nature of civil rights, and perhaps there are other sections, as I am free to admit, such as section 5 as to fishing and so on, which are not in the nature of civil rights.

Then, as a last reason of a positive nature for the position that this is within civil rights, I refer your Lordships to the excepting language of section 1. There has been a good deal of discussion circling about the prohibitive language of that exception, but allow me to read the excepting part of it to be found in Appendix A at the beginning, "Conveying travellers or Her Majesty's mail, by land or by water, selling drugs and medicines, and other works of necessity and works of charity only excepted." Now, what I broadly argue with regard to that, and I have authority which I desire to cite to your Lordships upon it, is that when the Legislature enacts that about the exception in favor of works of necessity, they are plainly proceeding in a matter

of civil obligation. The very pith and marrow of these works of necessity is the relation of obligation of one person to another—that he is obliged for certain persons to do certain work. I am not advancing my views, but the views of the House of Lords in the case of Phillips v. Innes, in 4 Clark and Finnelly, I think the page is 240. I am reading from page 242 in the original report.

Lord Robertson: It is page 234.

Mr. O'Meara: I read from what his Lordship, the Lord Chancellor, says there.

Lord Davey: The Lord Chancellor's judgment is on page 242.

Mr. O'Meara: Yes, my Lord, "It becomes the duty of this House now, to decide which of those opinions is right, and for that purpose it is necessary to refer to the Acts of Parliament passed in Scotland for securing the observance of the Sabbath. By the Statute of 1579, chapter 70, it was enacted among other things that 'no handy-labouring of working be used on the Sunday.' The same prohibition was enacted by the Statute of 1690, chapter 7, which added to the private and public exercises of worship, 'the duties of necessity or mercy.' These words were said to qualify the generality of the Act of 1579. The English Act on this subject, 29 Charles II., chapter 7, contained the like prohibition of work on Sunday, 'works of necessity and charity only excepted.' " Now, what I respectfully point out there is this. This, my Lords, was a case arising from Scotland, and the Statute in question was the Scottish Statute, but the Lord Chancellor points out that the English Act and the Scotch Act are practically the same, as I submit, and he refers to the language used in the Scotch Statute.

Lord Davey: They held that it was not a work of necessity for a barber to carry on his business on Sunday.

Mr. O'Meara: Yes, my Lord, and his Lordship reasons out upon the line that there must be an obligation resting upon the person who is doing the work. But what I was pointing out just there was the express declaration of his Lordship that the two Acts were similar. Therefore, I am entitled to regard this expression of "the duties of necessity" as throwing light upon the expression "works of necessity." Then I point out the rather peculiar expression there, "duties of necessity," as in the plainest way implying the matter of an obligation. There must be an obligation resting upon the person to do the work. You will find it was held that there was no such obligation upon the person who was doing the particular work, and that it was not a work of necessity.

Now, my Lords, this conception which is there set out of what is meant by works of necessity, as I submit necessarily involves a relationship between citizens—an obligation resting upon one person must involve that what gives rise to that is something as to his relationship with the other members of the community. Therefore, I argue that the meaning of this exception in section 1 of our Act relates to the matter of the relationship between citizens. Now, moreover, my Lords, I point out to your Lordships that it would be entirely impossible to suggest that really criminal law would be dealt with in this particular way. I must say I never heard of such a provision as that. To take an example (I am entitled, I think, to take it, they say this is criminal law) —I am fairly entitled to take up the example of stealing, for instance. Would not it be an absurd piece of legislation if the Legislature made stealing an offence except where it was necessary to steal?

Lord Davey: If you put it in that way, it is ridiculous; but it would not be ridiculous to say a man shall not take bread out of a baker's shop excepting for the purpose of an act of mercy.

Mr. O'Meara: What I submit there, is that the Act would cease to be criminal; it would cease to be of the nature of stealing.

Lord Davey: There might be a necessity for taking it out of a criminal act

Mr. O'Meara: So that I argue that the obligation involved in these words "works of necessity" throws light upon the whole section and shews that there is an obligation upon citizens——

Lord Davey: It deals with a class of acts which the Legislature intends to be criminal.

Mr. O'Meara: With refernce to the case of Russell v. the Queen, strongly relied upon in the case on the other side, what I submit is that there was a case in which this Board came to the conclusion that the nature of the act was a seeking to advance the morality of the community. That was the very nature of the ground upon which it was placed. That, of course, is simply the matter of contest here, as to whether it is or is not

Lord Davey: But that was not criminal. The question was whether they could make what would prima facie be

a local act matter for Canadian legislation.

Mr. O'Meara: That was the nature of the decision, but expressions of opinion that are relied upon in this case go somewhat upon the matter of criminal law, and in that case it was said that this legislation was somewhat in the nature of criminal law, and my learned friends rely upon those expressions of opinion. They take up the matter as between a wrong to an individual and a wrong to the public

Then, my Lords, will your Lordships permit me just to read the section from my case that follows: section 8, to be found on page 4? "The title, "An Act to prevent the Profanation of the Lord's Day," is not in conflict with the object of the statute as above stated. The word "profanation," while frequently used in the sense of desecration, is also capable of being used as meaning misuse or misapplication. The title should be construed so as to be consistent with the body of the legislation, and therefore as meaning that the purpose of the Legislature is to prevent the use of the Lord's Day for purposes for which it was not intended, namely, carrying on ordinary business and the employment of persons in ordinary work."

My Lords, it has been assumed by the argument against us that the word "profanation" can have the only one meaning. I submit your Lordships will find that that is not a well-founded position; that that word, "profanation," is in its nature an ambiguous word, and that it may very well be used simply in the sense of a misuse of a certain thing. Therefore, while I have endeavored to give to your Lordships reasons why section 1 of the Lord's Day Act is clear and unambiguous in its meaning and effect, I submit that on the contrary the title of this act is ambiguous. That is the position, as I submit, you have to deal with. If there is any ambiguity whatever in that, of course it completely destroys the effect as I submit of anything based upon the title. But in addition to that, my Lords, I ask your Lordships o test that particular matter by this. Suppose that the Legislature distinctly set out in the preamble, or rather, I should say, in the title for the purposes of this point —suppose that there were a title , or even suppose there were a recital in the preambl that th Act was intended for the promotion of religion and morality, and suppose that that title or preamble was followed by the enactment of section 9 only—I am putting that as a test case—is it conceivable that after my learned friends now admit that section 9 is completely intra vires, because it deals with civil rights, that it would cease to be intra viles, that the Legislature could not enact it if that was their object? I submit not. I submit, my Lords, both upon principle and upon authority that the enacting part would govern in these considerations. On the other hand, if such a title were followed by section 5, that relating to going out fishing and so on, there would be an agreement between the title and the main part of the Act.

Now, I think it is material, my Lords, to refer your Lordships to a few sentences from the authorities bearing upon the contention that the title concludes this matter, because I understand that that contention is fairly and squarely advanced by my learned friends on the other side. In the case of the Queen v. Wason, to which your Lordships have already alluded, and a reference to which is set out in the book at different places—it is reported in the 17 Appeal Reports.

Lord Davey: It is in 4, Cartwright, at page 478.

Mr. O'Mara: I have not that reference. I have the reference to the 17 Appeal Reports. I take the liberty of reading a few sentences from the argument in that case as page 223 of Mr. Edward Blake. I read it simply to shorten the matter by putting what I submit in two or three sentences.

Lord Davey: Do you adopt his view or not?

Mr. O'Meara: Yes, my Lord. "The first is that all reasonable presumptions are to be made in favor of the validity of the Act in question. If one available construction will maintain while another will destroy it the former is to be chosen. An example of this is to be found in the case of State of Fredericton v. The Queen, where the title and preamble of an act were rejected as indicative of a legislative object said to be ultra vires, while the enacting clauses were upheld, they being within the authority of Parliament under its power to regulate trade and commerce." I submit that as the previous statement of what I find to be the effect of that case of Fredericton v. The Queen in the Supreme Court. I refer to the 3rd Supreme Court Reports, at page 532, 534 and 559.

Then, my Lords, there are other cases dealing with the same question, to which, in view of the great importance attached by the other side to this point, I take the liberty of referring your Lordships, and as a matter of convenience your Lordships will find what I am referring to in Mr. Lefroy's book at page 264 and from page 421 to page 423.

Lord Robertson: Mr. Paterson gave us the same references.

Lord Shand: Do not repeat everything that can possibly be repeated. That appears to be the system on which this argument has been conducted.

Mr. O'Meara: I am sorry your Lordship thinks so.

Lord Shand: You seem to think that by repeating them three times, it makes them stronger.

Mr. O'Meara: No, my Lord, I do not desire to read all these. I did not know that these references were already given. I simply desire to draw your Lordships' attention to the extremely strong character of these cases, and I think I need not trouble your Lordships further than that. They are cases that go immensely beyond anything that we need to argue upon this matter of the title. What I was about to point out to your Lordships was that these cases must be in the most radical way wrong, all of them, and would be decidedly over-ruled by your Lordships deciding in accordance with my learned friends argument upon that.

Lord Davey: That we shall have to consider.

Mr. O'Meara: Then, in addition to that I would ask your Lordships' permission to refer to certain observations of Lord Watson's upon this very matter in the case of the Union Colliery Company v. Bryden. I am proposing to read a few sentences from the verbatim argument in that case on the second day, and I will read from pages 6, 10, 49 and 50.

Lord Davey: What book is it in?

Mr. O'Meara: It is the verbatim argument—the shorthand note of the argument in that case of the Union Colliery Company v. Bryden.

Lord Davey: Where is it published?

Mr. O'Meara: This is a copy of the shorthand writer's notes.

Lord Davey: Really, are you going to read the arguments of counsel?

Lord Shand: I thought you were going to read some judgment to us, but in all those cases you begin with an enormous statement of what the arguments are.

Mr. O'Meara: I did in one case cite two or three sentences from the argument.

Lord Shand: In every case.

Lord Davey: What are you going to read?

Mr. O'Meara: What I was going to read was certain observations of Lord Watson.

Lord Davey: Is it not a reported case?

Mr. O'Meara: Yes, but the position is simply this. The judgment does not deal with the particular point. It is Lord Watson's observations.

Lord Davey: Lord Watson's observations in the course of the argument?

Mr. O'Meara: Yes, absolutely that.

Lord Davey: A judge's observations in the course of the argument.

Mr. O'Meara: If your Lordship means it would not be right I am in your Lordships' hands.

Lord Davey: They ought not really ever to be cited.

Mr. O'Meara: I might be permitted there to point out to your Lordships that one of the main arguments of my learned friends on the other side is the citation they make from Lord Herschell's view as expressed upon the argument in the Liquor Prohibition Case.

Lord Davey: And Lord Herschell's judgment.

Mr. O'Meara: Yes, I can quite appreciate that point. I did not understand there was any objection to that course.

I next desire to refer your Lordships to section 23 of the case of the Metropolitan Railway Company.

Lord Shand: What is the point you are advancing to now, if you are advancing?

Mr. O'Meara: I am endeavoring to advance, my Lord.

Lord Shand: What is the point you want to make?

Mr. O'Meara: The point is with reference to civil and criminal aspects of the same matter. That is the point involved in this section. My learned friends set out in their case:—"A good instance of an act which involves both civil and criminal consequences is a breach of contract falling under section 521 of the Criminal Code." They can amplify it in that section. Now, what I desire to point out to your Lordships there is that while in a sense the same thing is being effected by two sorts of legislation, I submit that the same

subject matter is not being dealt with. The Dominion of Canada is simply exclusively dealing with the act of the individual. The Provincial Legislature is exclusively dealing with the civil relationship, and what I submit is that those two sorts of legislation, for instance as to the breach of contract my learned friends speak of there, can stand together at the same time, one upon the Dominion books, and the other upon the Provincial books, and there is absolutely no conflict between them because they do not enter upon each other's sphere of legislation.

Now, my Lords, there was a good deal of discussion in the Court of Appeal upon the effect of the American decisions in dealing with the point of Sunday as a civil institution. I do not desire to weary your Lordships with those for the reason that, although there is a good deal that might be discussed in them, yet the point involved may be stated just in those few words. Those cases deal with the matter and regard it as a civil institution, but I ask your Lordships' attention to section 25 of the case of the Metropolitan Railway, and I will read two parts from that. At the top of page 11 it says:—"The attacks which have been made upon the constitutionality of Sunday laws have been made on the ground that they interfered with religious freedom, and they have usually failed." And then, at the bottom of the paragraph dealing with that matter, they set out the section of the American constitution which was in question in those cases:—"The free exercise and enjoyment of religious profession and worship, without discrimination or preference shall forever be allowed in this State."

Now, my Lords, I am not committing the error of relying on American authorities, but I think it is fair and reasonable to point out to your Lordships' Board one fact, and this is taken upon the very admission of my learned friends against me: That all through a long period there has been these attacks, and that they have been resisted, and that these Acts have been held in the various States in the Union to be constitutional upon the ground that they were civil and upon the ground that they did not interfere with religious freedom. They do not interfere with the free exercise and enjoyment of religious profession or worship; in other words, my Lords, upon the ground that they do not regulate religion, the very proposition which I am advancing with reference to our Act, and it is reasonable, I think, that that should be taken into account, and the reason for it. My learned friends admit that that was the reason upon which these cases proceeded, and yet in other sentences in their argument and in their case they advance the position that the Lord's Day Act, a precisely similar Act, deals with and regulates religion and morality. I next refer your Lordships to the case before this Board of the Union Colliery Company v. Bryden, and the reference is set out in my case, page 4, section 11, and I humbly submit that in that case this Board has affirmed and approved of the proposition that the restricting of employment generally and within the Province is a matter of Provincial jurisdiction. I desire to rely upon that case as deciding or laying down our position, which I submit is one of the fundamental points on which I am arguing before your Lordships. I would ask your Lordships' attention to 1899 Appeal Cases.

Lord Shand: What was found in that case?

Mr. O'Meara: What was decided, my Lords, was this. This was an Act of the British Columbia Legislature which prohibited the employment in mines of women and children of certain ages and so on. That was originally the legislation. Then there was enacted an amending statute, inserting into it these words, "And no Chinaman." That change was made by the Legislature.

Lord Shand: That is sufficient.

Mr. O'Meara: They introduced the words "and no Chinaman," and the discussion ranged about two things, first, the general right of the Legislature to regulate civil rights, and then the particular question as to whether their jurisdiction was ousted by reason of the fact that they had made it applicable to Chinamen—aliens.

Lord Davey: Whether it came within section 91, dealing with aliens?

Mr. O'Meara: Yes. The decision was to the effect that it dealt with aliens, and therefore was Dominion. The reasoning of the decision I rely upon.

Lord Davey: Lord Watson's judgment?

Mr. O'Meara: Yes. I rely upon the reasoning of the decision as showing that if the words "and no Chinaman" had been absent, their Lordships of this Board would have had no hesitation in deciding that that case came within civil rights. They also expressed the opinion, as I submit the judgment shows,

that it would have been supported in that event also, inasmuch as the mine was a local undertaking, and as such subject to Provincial jurisdiction, but if your Lordships will permit me once again in a sense to refer to the argument, and make my reason for so doing it my excuse that what is laid down in the argument seems to be dealt with in the judgment, I ask your Lordships' attention to the way in which it is put in the argument for the unsuccessful party supporting, therefore, the genral position of the argument on civil rights. On page 583 counsel put it in this way: "The restricting of employment generally in the manner enacted is a matter included in the class of subjects 'Property and civil rights in the Province,' within the meaning of section 92, subsection 32." Then, my Lords, if your Lordships will look at pages 585 and 587 of the judgment, I would ask liberty to read this paragraph: "There can be no doubt that if section 92 of the Act of 1867 had stood alone, and had not ben qualified by the provisions of the clause which precedes it, the Provincial Legislature of British Columbia would have had ample jurisdiction to enact section 4 of the Coal Mines Regulation Act. The subject matter of that enactment would clearly have been included in section 92, sub-section 10, which extends to Provincial undertakings, such as the coal mines of the Appellant Company. It would also have been included in section 92, sub-section 13, which embraces 'property and civil rights in the Province.'" and also his Lordship's reasoning on page 587: "They"—that is these provisions—"may be regarded as merely establishing a regulation applicable to the working of underground coal mines; and if that were an exhaustive description of the substance of the enactments it would be difficult to dispute that they were within the competency of the Provincial Legislature by virtue either of section 92, sub-section 10, or section 92, subsection 13. But the leading feature of the enactment consists in this," and then his Lordship refers to the Chinaman clause and the alien jurisdiction of the Dominion. So that I respectfully rely on the expressions of opinion in that judgment as advancing, and approving of in substance, the proposition argued for, and that is the restricting of employment generally is within provincial jurisdiction.

How then does that leave us with reference to the Lord's Day Act? I submit that if that section 1 of the Lord's Day Act is reasonably to be read as the restricting of employment generally in the Province that it comes squarely within the authority of this Union Colliery case, and, I submit further, that if that be the result upon the proper reading of section 1, and upon all considerations that may go to prove that, that the result of this Union Colliery case is this: I say it with the greatest possible deference to his Lordship, the Lord Chancellor, but I do say it because it is material to my argument, and that is that the result is that the rule adopted by this Board is to consider whether a matter comes—that is the first to consider—within one of the sub-heads of section 92, and if prima facie, it does, then to go on to consider whether this Board is forced to any extent to hand that over to the Dominion, because of certain specified matters assigned to the Dominion. Here their Lordships, I am perhaps not out of the way in saying, struggled hard in this case. It seems to have occasioned a great deal of discussion and difficulty and their Lordships came to the result that, the onus was satisfied of bringing it within the subject of aliens, and therefore that it was removed from "property and civil rights."

Now, my Lords, assuming that there is any foundation at all for what I have ventured to advance, and that is that the burden of proof is on the other side to remove this from "civil rights" and carry it into "criminal law," I will address myself as shortly as possible to some considerations as to that mater. Is this Board compelled to decide that this is under Dominion jurisdiction?

Lord Shand. Have not you been advancing that since you began?

Mr. O'Meara: No, my Lord, if I might be alowed to explain my method of procedure. The course of my argument was to leave that entirely alone, and to seek to establish that this was rights?

Lord Davey: What are you upon now? What point? Are you still on the point whether it is within civil civil rights?

Mr. O'Meara: No, I am about to make some additional observations, and this is what I intended to say in my argument.

Lord Shand: What point are you going to make?

Mr. O'Meara: What I am going to say in answer to your Lordship's questions is this:

Lord Shand: What is the point?

Mr. O'Meara: The point is that it is not criminal law, and that I intended to say nothing about it until this very stage of the argument. I submit, my Lords, upon that that it is perfectly impossible to adopt the suggestion on

the other side, and make the matter of public interest a test, simply because public interest may be either civil or criminal. It is a matter of public interest that is involved in the regulation of what is to be done on a public highway, for example, and therefore the mere matter of the public interested cannot conclude anything. Then, I submit further, with regard to that that there is this fallacy underlying the whole argument advanced by my learned friends on the other side. They take up criminal law, and deal with it as before Confederation, and then they take up criminal law as under the Confederation Act. They base an argument upon the supposition that those two are identical, whereas, I submit to your Lordships that those are two different things.

Now, my Lords, there are very specific proofs that can be given to your Lordships showing that effect cannot be given to the argument of my learned friends on the other side, that this has become criminal law. For example, your Lordships will find in the case of the Attorney-General for Ontario—the Appellants' case—at page 4, section J., certain matters set out as having been under the sole heading of criminal law before Confederation, and the only one with which I need trouble your Lordships is one which I humbly submit is extremely in point, and that is the last "Costs of levying distress for small rents." I may be wrong, but I have not been able to conceive what criminal element enters really into that. I submit that it is purely a matter between the landlord and the tenant regulating their civil rights.

Lord Lindley: It is only a question whether the heading would settle the question.

Mr. O'Meara: They say it does settle the question.

Lord Lindley: Still, it is rather strong?

Lord Shand: What are the illustrations given of that?

Mr. O'Meara: It is simply a matter of rents.

Lord Shand: It would all depend upon another element whether it is a prosecution with regard to the Lord's day?

Mr. O'Meara: The statute is here, if your Lordship would like to see it.

Lord Shand: I do not want to hear anything more about it.

Mr. O'Meara: That is the nature of it—the levying of distress for small rents. I cannot give your Lordships at th moment the provisions of the statute, but that is included under criminal law before Confederation. Therefore, if my learned friend's argument is sound, it is Canadian criminal law after Confederation. But there are other things. I ask your Lordships' attention to the Consolidated Statutes of Upper Canada, and if your Lordships will then turn to the head "Trade and Commerce," I think you will find some things which are significant as bearing upon this argument. Now, it appears that this has been passed over to the Dominion under "Trade and Commerce" as subject to the Dominion under those very words, "Trade and Commerce." Now, what is found under "Trade and Commerce"? Your Lordships will find this: "Bills of Exchange and Promissory Notes; interest." Those have passed over to the Dominion. Next "Written promises." Those are passed over to the Dominion. Next "Chattel mortgages." Those are passed to the Province, I suppose by the argument. "Ferries." Those, I suppose, may be reasonably said to have been partly passed to the Province and partly to the Dominion. "Rivers and creeks." It is not material to discuss that. Then, at the heading on the next page, what I submit is very material, will be found under "Trading and Other Companies." Then one thing is: "Joint Stock Companies for Roads," and another "Joint Stock Companies for Agricultural Matters," and another "Piers, Wharves, etc." What I point out to your Lordships is this, that there is a heading of these Statutes which appears to be the very thing that is introduced into section 92 of the British North America Act. Could it be argued that that is conclusive at all?

Lord Davey: Nobody would say it is conclusive.

Mr. O'Meara: My learned friends on the other side say so.

Lord Davey: I have not heard them say so.

Lord Lindley: Not conclusive. They call it in aid. That is all.

Lord Davey: Nobody says it is conclusive.

Mr. O'Meara: Then I am greatly helped. I submit in my argument if it is not conclusive, and if it can only be looked at to help, because the moment that conclusion is reached then it comes back to the old question: What is the real substance of this section of the Lord's Day Act? What I have argued to your Lordships is this, that section 1 being the main enacting section, the section which contains the whole of the

Legislative matter, it would have been perfectly competent for the Ontario Legislature if they chose to enforce that by purely civil remedies. They might have created a right to damages under certain circumstances; they might have created a right to a large penalty to be recovered by civil process, and it is material for me to point out to your Lordships that that particular thing is one of the things that they have actually done, for your Lordships will find on looking at section 7 of the Act what is the nature of the penalty it has enacted. At page 9 of the Appendix "A" in which the Statute is set forth I read subsection 2:—"The owner of each steamboat or railway by which any such Sunday excursion is wholly or partly made, shall, for each offence against this section, forfeit and pay the sum of $400, to be recovered in any Court having jurisdiction in civil cases to that amount, by any person suing for the same under this section, and for the purpose thereof." What could be plainer as shewing that there is a purely civil remedy enacted, than that part of the Act for carrying out those provisions; and your Lordships will note in that connection that I argue that section 7 is completely of the nature of an interpretation of the meaning and effect of section 1. I suppose it would be quite within the scope of the Ontario Legislature, having enacted section 1, to endeavor to enforce it by injunction as a purely civil remedy. As a matter of fact, there have been cases in which an injunction has been asked to enforce the provisions of this Act.

Lord Lindley: Have injunctions been granted in Canada?

Mr. O'Meara: To enforce this Act. As a matter of fact, there was a case brought for an injunction against the Niagar Falls Tramway Company some years ago. That was carried to the Court of Appeal, and the Court of Appeal decided by a majority they could not grant an injunction, because there was no express prohibition in the Act against what was being done, that was carrying on a service of electric cars on Sunday. They referred to the language of the Act incorporating the Company.

Lord Lindley: As an old Chancery man I should have been startled by an injunction in Chancery. You never would have got it.

Mr. O'Meara: I should explain that that was under different legislation. That is what was known as the Street Railways Act.

Lord Lindley: I only asked the question. You said injunctions had been asked for. I only wanted to know the fate of them.

Mr. O'Meara: There was a similar provision in the Street Railways Act, and it was that the Company were authorized to operate on all days except Sundays. The Court of Appeal held that those words were not sufficient to form a prohibition, and therefore they refused an injunction. Another case was the very one before your Lordships now, in a sense, and that was the Attorney-General v. The Hamilton Street Railway Company, a more recent case, in which an injunction was asked. The Court there did not express any doubt as to the granting of the injunction in case the Act was valid. That was the case of the Act before your Lordships —the Lord's Day Act. What was asked for there was an injunction to restrain the Company from committing a breach of section 1 of the Lord's Day Act. That case shews there was practically very little discussion, and apparently very little difference of opinion on the evidence when the Court decided that the Company were not within the terms of section 1.

(Adjourned for a short time.)

Mr. O'Meara: My Lords, on Friday last a question was asked by some of your Lordships with reference to whether cases had held that the effect of the old Lord's Day Act was limited by the expression "Ordinary calling." I beg to give to your Lordships the references to three of those cases, so that they may be available for your Lordships, if your Lordships desire. The first is Fennell v. Ridler. These are all pretty old-established cases.

Lord Davey: What is the effect of them? it is no use throwing cases at our hands. What is it you use them for?

Mr. O'Meara: Simply for this: that one of your Lordships asked——.

Lord Davey: Never mind what their Lordships asked. What proposition do you draw from them?

Mr. O'Meara: That the Act is limited to the matter of the exercise of ordinary employment as between man and man. That is part of my argument. Following that, one of your Lordships asked whether as a matter of information cases had so held. That is why I desire to give your Lordships a re-

ference to those cases—not to argue it at all, but simply as a matter of opinion.

Lord Davey : They will not help us.

Mr. O'Meara : Well, my Lord, I have the cases here. I would ask your Lordships' indulgence by reason of the fact that unfortunately I left out one thing that perhaps is so material that I ought to ask the favor of adding it. I have endeavored to argue as to the proper definition of the expression "Civil rights," and your Lordships will find in subsection 12, page 4, of my case an effort to deal with the question of the definition of the expression "Criminal law"; and with great deference I would submit that a clear definition of it would be that law the subject matter of which exclusively consists of offences and their punishment. I would refer to that, and I submit that as being the real principle upon which a definition is to be based.

Now, my Lords, on Friday one of your Lordships asked the question why had the Dominion Parliament not legislated; and in answer to that my learned friend, Mr. Aylesworth, made the statement that they had not legislated because the legislation was of that character that it was not acceptable to either of the two Legislative bodies. In view of that I would submit to your Lordships what completely shows that my learned friend is mistaken with regard to that.

The Lord Chancellor : That seems to be a question about the political views of the particular Province. What have we to do with that ?

Mr. O'Meara: If your Lordship should pardon me, that, I submit is not the point. My learned friend, Mr. Aylesworth, in answer to that question, said it was not liked by either.

The Lord Chancellor : That is exactly the point. What has that got to do with it ? Supposing they did, or did not like it, what have we to do with the question here ? We are dealing with what they did do ?

Mr. O'Meara : What is undoubtedly the fact, as I can satisfy your Lordships if you think it will be at all helpful, is that they distinctly and expressly refrained from legislating because it was considered the matter was within "civil rights," and therefore belonged to the Province.

The Lord Chancellor : If they did that has not any bearing on the question before us.

Mr. O'Meara : No, my Lord, quite so.

The Lord Chancellor : I think we might pass that by as immaterial. We are only arguing questions of law here.

Mr. O'Meara : If it is not a help to your Lordships I do not press that point at all. That, however, can be very clearly established.

Now, my Lords, I refer for a moment to that passage in Blackstone, which is relied upon by the other side, simply to point out that that is a passage which illustrates, as a humbly submit, the position that I have placed before your Lordships, and that is that this Sunday may be regarded in two aspects. Your Lordships will find that Blackstone, in that very passage relied on by the other side, regards it, and discusses it first in the aspect of a religious institution, and then, immediately in the aspect of a civil institution.

The Lord Chancellor : Really you have repeated that observation a great many times, and I am very familiar with it, but I do not understand its application to the argument. Suppose, as a matter of fact, that it has a civil aspect, as well as being part of the Criminal Law, do you suggest that that is within the power of the Province, because it has a civil aspect.

Mr. O'Meara : No, my Lord, not if it is criminal law. I have controverted the proposition that it is criminal law.

The Lord Chancellor : That is another matter; but, supposing you are right: that it has what you are pleased to call a civil aspect, if it is part of the Criminal Law it is equally excluded from the jurisdiction of the Province ?

Mr. O'Meara : Certainly, if it is part of the Criminal Law.

The Lord Chancellor : It seems to me you should apply yourself to that.

Mr. O'Meara : But I would point out that the reasoning of my learned friend on the other side is something like this, if I understand it correctly; it is a religious institution, and therefore it is of the nature of Criminal Law.

The Lord Chancellor : Your learned friends would hardly accept your exposition of their argument in that respect ?

Mr. O'Meara : No, my Lord; I am not venturing to give an exposition of their argument, but I think your Lordship will find that that position is very clearly taken by them.

The Lord Chancellor : I do not think so. I have heard the argument, and it seems to me to be very clear. They have put it that the thing is part of the Criminal Law, and they point that out, not with regard to what you are pleased

to call its aspect, but because it punishes with fines and imprisonment the infraction of the law, and that is one of the categories of criminal law.

Mr. O'Meara: Unless, I may be allowed to add, it is brought within subsection 15.

The Lord Chancellor: That goes back to the same point. If the subject matter is within the exclusive—and remember, it is the exclusive—jurisdiction of the Province, then they have a right to fortify, or to fine and imprison in respect of disobedience to the law.

Mr. O'Meara: I completely accept that.

That Lord Chancellor: I think usque ad nauseam we have heard what is the nature of the enactment itself, and I should have thought it was excluded by express terms being only applicable to civil rights, which is the proposition we have to consider.

Mr. O'Meara: I understand my learned friends on the other side have advanced, not one proposition, but several, and their first is that this in its very nature, being religious, and moral, is a matter coming within Criminal Jurisdiction.

The Lord Chancellor: I should have thought that that in itself was a fallacious mode of stating the argument. It is not everything that is moral or religious that necessarily makes an infraction of the Criminal Law.

Mr. O'Meara: Yes, my Lord, of course that is what we say.

The Lord Chancellor: It seems to me a very plain proposition, darkened by many words, but it comes to this: that it is a thing forbidden by reason of its being held to be part of the Common Law, both in this country, and as applied to Canada, that the observance of the Sabbath is a religious duty. In aid of that various Statutes have been passed from time to time, and if people infringe the law, it is part of the Criminal Law of the country that makes them amenable to punishment. Really the propositions are not very difficult when so stated.

Mr. O'Meara: Well, my Lord, of course the very thing that we have controverted is that this Legislation in section 1 regulates religion in the slightest respect.

The Lord Chancellor: Regulates religion is not the phrase. You keep perpetually putting in the mouth of your supposed antagonists words they would never adopt. It does not regulate religion. It is simply forbidden by the positive law of that community.

Mr. O'Meara: Well, my Lord, your Lordships will remember that I quoted the exact words from my learned friend's case on the other side. In answer to your Lordship now I would make refernce to page 11 of their case. I did not venture to put my own construction on their position, but I quoted from their language, and upon that page it is stated that it—that is the Act—was passed to regulate public morals. That your Lordships will find in the case of the Metropolitan Railway, on page 11, section 27. In seeking to controvert this position I first referred to the very language used by them; and in other parts the religious element is brought in. There is another quotation I made from my learned friends' case, if your Lordships will look at page 5, section 11:—"Sunday laws are based on the ground that it is immoral to profane or desecrate the Sabbath, and upon the principle of the preservation of good order, and the public morality, and peace." Now, I do submit with the greatest deference that that completely takes the position that his Act intends by is provisions to regulate public morals. Those are the very words they use, and then if your Lordship looks back to this other large statement of it it brings in the religious element. They are based on the ground that it is immoral to profane, or desecrate the Sabbath, and upon the principle of the preservation of good order, and morality. Now, my Lords, those, I take it, are the propositions that are at the bottom of the case against us. Those are the propositions as to which I say the exact opposite is the fact, and there the real root of the controversy lies. We say that the basis, and the only possible basis they stand on as to Sunday laws is this section 1, which is entirely apart from the regulation of morals, and entirely apart from the regulation of religion.

The Lord Chancellor: At to the latter, I should disagree with you. The word "morals" depends on what you mean. I should have thought those words are not involved in what you suggest.

Mr. O'Meara: I may say that my argument upon that, that there is absolutely nothing in the language of section 1 which could be taken to be a regulation of public morals, as they put it, is based upon this——

The Lord Chancellor: It may be that the Christian religion is the basis of all true liberty, and in that sense it would be perfectly true to say that that which is fortified by Christian precept aids, and assists public morals. It is a very long way from anything that is applicable to this case.

Mr. O'Meara: I thought that that was the very fundamental question involved as put by my learned friends on the other side. If your Lordships will allow me to answer on that point I do not at all dispute that as laid down in the cases Christianity in a certain sense seems to be part of the law.

The Lord Chancellor: What do you mean by "a certain sense"? It is laid down by Sir William Blackstone in broad terms that Christianity is part of the Common Law.

Mr. O'Meara: I will explain what I mean by "circumstances." I mean that it is not in any narrow Ecclesiastical sense whatever, but that the broad principles of Christianity are held in these cases to have become the broad principles of our legislation.

The Lord Chancellor: I do not think that that is what Blackstone says, in the least. Blackstone has pointed out that profane and blasphemous publications are contrary to the common law, and he deals with them as misdemeanors at common law, and bases that on the proposition that Christianity is part of the common law of the realm.

Mr. O'Meara: And this is an illustration of the broad general principle. They do not deal with anything narrow, or ecclesiastical.

The Lord Chancellor: I do not know what that means. The Church is supposed to be the expositor of what is religion.

Mr. O'Meara: I do not quite catch what your Lordship says.

The Lord Chancellor: It is not very material. Let us get on, because it does not seem to me that this case will ever come to an end.

Mr. O'Meara: I am anxious to come to an end. Perhaps I might be allowed, as that is really a most material point, before passing away from it, to point out to your Lordships that in that view of it there is a great deal of legislation that might be said to be religious or moral, such as the Factory Acts, and many others that might be said to be, not only founded on broad religious principles, but also to have some religious, or moral, effect.

The Lord Chancellor: Are not we getting very wide, indeed? The question is whether a particular Act of Parliament is within criminal law. Is it necessary to go back to the first beginning of things to ascertain how legislation began about mankind?

Mr. O'Meara: I am endeavoring humbly to answer your Lordship's way of putting it.

I next point out to your Lordships that there is a very clear indication of the character of this Legislation in the reasoning of the House of Lords in the case of Phillips v. Innes. That was a case in which the question involved was whether a master could compel his apprentice to work on Sunday. Your Lordships already have a reference to that case; and your Lordships will find that the principle worked out in that case is that, inasmuch as the Legislature has said that a certain thing was unlawful, the doing of that work on Sunday, it necessarily follows from that that there is no abstract right on the part of the master to compel his apprentices to work.

Then, with regard to sub-section 15 in my case, my Lords, we have already placed before your Lordships the matter of the old Lord's Day Act of England, being of a composite nature, partly civil and partly penal, but will your Lordships allow me to add to that a reference to the two early constitutional Acts. I think your Lordships have already a reference to them. They were passed not far from one another. The first was limited to Upper Canada, introduced into Canada Civil Rights Law, and the second introduced into the Province of Canada criminal law. What I submit is that the first of these statutes, introducing civil law, was the one under which came in all the civil provisions of the early English Acts, and that under the other, introducing criminal law, came in the penal provisions of those Acts.

The Lord Chancellor: What relation has either of those propositions to the question before us?

Mr. O'Meara: It has this relation, my Lord, that there was before Federation that which was described as criminal law, and the position which we take in argument is that that is not an accurate proposition.

The Lord Chancellor: I was accepting your proposition in its form as true.

Mr. O'Meara: When you come to look at the 29th Charles II., chapter 7, you find certain sections which are purely civil, and certain which are penal.

The Lord Chancellor: I think there is not one of them which is civil. If you mean that it in one sense affects civil rights, so does every criminal act.

Mr. O'Meara: Will your Lordship allow me to point out that what we are now contending for is that civil rights are restricted by protecting natural rights.

The Lord Chancellor: What do you mean by natural rights?

Mr. O'Meara: I have used the very terms that are used in my Case, section 10, page 4. What I say there is, "in maintaining this civil Sabbath the Legislature protects natural rights by restricting civil rights."

The Lord Chancellor: That is a wholly unintelligible proposition.

Mr. O'Meara: I cannot say that I appreciate what your Lordship refers to. I had supposed that there was a broader range of natural rights which was beyond the sphere of civil rights.

The Chancellor: What do you mean by natural rights?

Mr. O'Meara: It seems to me, my Lords, with all deference, that the answer to that is extremely simple. A civil right would be anything that involves the relationship between citizens, such as sale and purchase, while a natural right is extremely broad, and involves anything that a person has a natural right to do. For instance, a man has a natural right to go out and work, and get the work for his subsistence, but that may not involve any relation whatever between him and anybody else. I suppose that originally there was a great deal of that done. People simply worked for themselves, without any dealing with others. That I submit would be a natural right, and therefore the term natural right, with the greatest deference, I submit is a much broader term than a civil right. So that Phillips v. Innes is a case showing that purely civil results flow from the provisions of that Act.

The Lord Chancellor: I should have thought it was exactly the other way. It shows that something which the Legislature has forbidden to be done could be made the subject of contract contrary to the provisions of the Statute.

Mr. O'Meara: I suppose it would not be a sound proposition to say that because a thing is prohibited and therefore unlawful, therefore of necessity that which is prohibited comes under the criminal law as in the British North America Act.

The Lord Chancellor: Your proposition is that every disobedience of an Act of Parliament is a misdemeanour and indictable as such.

Mr. O'Meara: May I point out that that is to be put forward with his limitation, that that is so if the Legislature has not exhibited in its Statute another means of enforceing the Act.

The Lord Chancellor: That is one of those propositions as to which it requires to be ascertained what you mean. If you mean it is not always subject to the same penalty, I should agree. It may be the Statute has attached a special penalty, and therefore it may only be proceeded against by a particular tribunal, but that is only a mode of enforcement. It is not the less a misdemeanour.

Mr. O'Meara: But your Lordship's question was every disobedience to an Act of Parliament was not indictable.

The Lord Chancellor: I did not use such a phrase. I said it was a misdemeanour. There are some misdemeanours which are prevented from being indictable because the Statute which has prohibited the thing has itself provided the particular penalty applicable to the disobedience of it.

Mr. O'Meara: And I suggest the disobedience to the Act becomes a misdemeanour as being an Act prohibited by the Legislature. When Federation came, certain parts of those misdemeanours would have passed over to the Provinces, and whether they did or not depends upon whether the body of the legislation was a matter within civil rights or within something given to the Dominion.

The Lord Chancellor: It is no good using phrases. The Act itself speaks of the criminal law. There is nothing about the body of the legislation there or elsewhere, but it uses very plain English words.

Mr. O'Meara: Will your Lordship allow me to further attempt to answer that point by reference to what I conceive to be a conclusive answer to it? Your Lordship will find that there came into this law at the same time as well as the section I that we are discussing, also section 9, which provides that all sales and purchases on Sunday shall be void. Now, my learned friends on the other side admitted that that was ultra vires. On what principle can that be worked out if the whole of that is to be indiscriminately considered criminal law because it was in a sense criminal law before Confederation? I ask respectfully the question, how about section 9, because that it manifestly civil, and my learned friends do not dispute it?

Lord Shand: It is civil in connection with the fact that there is enactment in the Statute in connection wih reli-

gion. That is how they put it. You hammer away at section 9.

Mr. O'Meara: I was hammering away purely for the purpose of endeavoring to answer the Lord Chancellor.

Lord Shand: We have had this section 9 this morning.

Mr. O'Meara: Yes, but I was pointing it out to his Lordship the Lord Chancellor.

The Lord Chancellor: I think I am familiar with section 9.

Mr. O'Meara: As I submitted this morning, the only possible way of dealing with the Act is to go through the Act and find out what sections are and what sections may not be within the civil right. That is the point of the Lord Chancellor which I desire to answer.

My Lords, what I submit then with regard to the penal effects, or, as these would have been, criminal effects of the old law, is simply this, that the old Statutes led to both civil and penal results and that the present statutes lead to both civil and penal results, and that the penal results are completely under the Legislature of Ontario under subsection 15.

Now, I desire to close this extremely long argument which I have been compelled to inflict upon your Lordships by a reference to but one other point; your Lordships will notice that it is not disputed by anyone that the Provonce of Ontario can legislate with regard to the preservation of Sunday as a day of rest. I point out that the Supreme Court of Nova Scotia, while finding against the validity of that particular legislation, distinctly takes the ground that the Province can legislate on this matter of Sunday rest. Then I point out that my learned friends on the other side have distinctly said that the Province can legislate upon the matter and can deal with it. The question in dispute before your Lordships as I submit is not as to whether the legislature can legislate, but by what particular method and in what particular form that legislature can legislate. Now, I submit that the Ontario Legislature is seeking by section 1 as it stands to protect the natural rights of thousands and tens of thousands of persons in the Province of Ontario, and I submit that when that is the case that the particular form in which they are to be allowed to do that might reasonably not be made controlling factor if they can do it at all. My learned friends on the other hand contend for an utterly ineffective way of accomplishing that object of protecting those rights. I submit that the effective way, the way that shall deal with these contracts and relationships root and branch altogether, and make them unlawful, is the way in which the Legislature has the jurisdiction, and I put it upon that larger ground. That is all with which I shall have to trouble your Lordships.

Mr. Osler: My learned friend, Mr. Aylesworth, asked me to take the Reply, if your Lordships wish to hear me in reply.

The Lord Chancellor: I do not think we need trouble you.

Mr. Paterson: My Lords, I wish to ask your Lordships' direction as to the rest of the case. This has taken much longer than I ever anticipated.

The Lord Chancellor: I do not wonder at your making that observation.

Mr. Patterson: I notice that there are other branches of the case that have not been touched. I do not propose, unless your Lordships so desire, to go on with the case, but I would like some direction. Would your Lordship go on with it next sittings?

Lord Davey: Why not go on with it now?

Mr. Paterson: I will do so, my Lord.

Counsel and parties are directed to withdraw, and their Lordships deliberate. After some time counsel and parties are re-admitted.

The Lord Chancellor: Mr. Paterson, I do not think their Lordships are quite alive to what your question pointed to. You ask for directions as to what should be done in respect of what are treated as the remaining questions after we decide one against you.

Mr. Paterson: Yes.

The Lord Chancellor: I do not think their Lordships quite understand what it is you are suggesting.

Mr. Paterson: What I suggest to your Lordships is this: That in respect of question 1, if your Lordships decide against us, then that settles question 2 right away.

Lord Shand: 2 and 3?

Mr. Paterson: 2a and 2b; it has two parts. Then, on that supposition—I have no authority to say what the fact is as yet. Question 3, and the rest, involving the interpretation of the present Act which is in force, that is to say the old Upper canada Act, which is in force, and will be in force, are of very large importance; and I was suggesting to your Lordships—though I have not consulted my learned friends on the other side about it—that, in view of the fact that we have taken up

so much of your Lordships' valuable time on question 1, and inasmuch as I know there are learned gentlemen from Ontario who are still awaiting your Lordships' hearing, I would suggest that the questions, in any event of your Lordships' judgment, 3, 4, 5, 6 and 7, stand over until we could bring them up to your Lordship, perhaps in the next sittings of this Court. That is what I am suggesting, but, of course, I need not say I am in your Lordships' hands.

The Lord Chancellor: We understand now.

Mr. Paterson: I do not wish it to be thought I was making any suggestion other than I can respectfully make as counsel. That was all.

The Lord Chancellor: Quite so.

Judgment of the Lords of the Judicial Committee of the Privy Council on the Appel of the Attorney-General for the Province of Ontario v. The Hamilton Street Railway Company and others; and Cross-Appeals. And in the matter of Certain Questions referred to the Court of Appeal for Ontario by His Honor The Lieutenant-Governor for the Province of Ontario on the 12th day of May, A.D. 1899; delivered July 14th, 1903.

Present:

The Lord Chancellor,
Lord Macnaghten.
Lord Shand,
Lord Davey,
Lord Robertson,
Lord Lindley.

(Transcript of the Shorthand Notes of Martin Meredith, Henderson & White).

(Delivered by the Lord Chancellor.)

Their Lordships have considered this case, and, speaking without reference to the last question, with which their Lordships will deal separately, which has been suggested for their consideration, they are of opinion that the Act of Parliament, treating it as a whole, was beyond the competency of the Ontario Legislature to enact, and they are prepared to answer that question, therefore, by saying that the Act itself as a whole, is invalid.

The question turns upon a very ample consideration. The reservation of the Criminal Law for the Dominion is given in language which their Lordships consider to be very plain, ordinary and intelligible words, and which are to be construed according to their natural signification. Those words seem to their Lordships to require, and indeed admit, of no plainer exposition than the language itself. What is reserved is: "The Criminal Law, except the constitution of courts of criminal jurisdiction, but including procedure in criminal matters" It is, therefore, as has been once said before in this court, the Criminal Law in its widest sense; and it is impossible, notwithstanding the very protracted argument to which their Lordships have listened, to doubt that an infraction of the Act which had been established, and was in operation at the time of Confederation, is an offence against the Criminal Law. Their Lordships will humbly advise His Majesty that that is the state of the law. The fact that an exception is taken from the Criminal Law generally, and that it is expounded as being the constitution of the courts of criminal jurisdiction, but including procedure in criminal matters, renders it more clear, if anything were necessary to render it more clear that with that exception which obviously does not include what has been contended for here, the Criminal Law in its widest sense is that which is reserved for the Dominion Parliament to enact.

With regard to the other questions which it has been suggested should be reserved for further argument, their Lordships are of opinion that it would be inexpedient and undesirable, and contrary to the precedents which from time to time have been pointed to in the questions arising before this board, to attempt to give any judicial opinion upon them. They are questions which arise only when properly considered in concrete cases; and any opinion expressed upon the operation of those clauses, and the extent to which they are applicable, would be worthless for many reasons. They would be worthless as being speculative opinions as to what might arise in the event of particular facts occurring, bringing such and such facts within the operation of those sections. It would be absolutely contrary to principle, and very inconvenient, and inexpedient, that opinions should be given upon those questions at all. They are questions which, when they arise, must arise in concrete cases, in which the rights of private individuals are involved; and it is extremely unwise beforehand for any Judicial Tribunal to attempt to exhaust all the possible cases and facts which may occur to qualify, cut down and over-ride the operation of particular words when the concrete case is not before them.

For these reasons their Lordships will decline to answer those questions. The main and substantial question is that on which their Lordships have already expressed their opinion that this Ontario Act is beyond the jurisdiction of the Ontaro Legislature. No order will be made as to costs.

IN THE PRIVY COUNCIL.

Council Chamber, Whitehall,
Friday, 10th July, 1903.

Present:—

The Rt. Hon. The Lord Chancellor.
The Rt. Hon. Lord Macnaghten.
The Rt. Hon. Lord Shand.
The Rt. Hon. Lord Davey.
The Rt. Hon. Lord Robertson.
The Rt. Hon. Lord Lindley.

The Attorney-General for the Province of Ontario v. the Hamilton Street Railway Company, the Metropolitan Railway Company, the Grand Trunk Railway Company of Canada, the Niagara Navigation Company, the Willson Carbide Company of St. Catharines, Limited, Walter Barwick, the Ontario Lord's Day Alliance, and the Attorney-General for the Dominion of Canada.

(Transcript from the shorthand notes of Messrs. Marten, Meredith, Henderson & White, 8, New Court, Carey Street, London, W.C., England.

SECOND DAY.

Mr. Aylesworth: Your Lordships will see the view in which the majority of the judges of the Ontario Court of Appeal answered the question in favor of the jurisdiction of the Provincial Legislature. That is explained in the remark of Mr. Justice Osler upon page 9 of the Record:—"My answer to the first question is in the affirmative, referring for my reasons to my judgment in Regina v. Wason, 17 Appeal Reports, at pages 221, 238." The Wason case which he refers to, it should be explained, was a conviction against Wason for sending to a cheese factory skimmed milk. That had been created an offence by the Ontario Legislature as a means of protection of the manufacture of cheese, because the manufacture of cheese had come to be an industry which obtained considerable dimensions in the Province. Mr. Wason was convicted, and he moved to quash the conviction, and, the conviction being quashed, there was an appeal. The Court of appeal supported the conviction upon the view that the Legislation in reality fell within the category of "property and civil rights" in the Province; but the conclusion which was arrived at was expressed by Mr. Justice Street thus:—"There are good reasons for holding that the Provincial Legislatures could not, by the mere act of passing a Statute forbidding the doing of something, already an offence, but affecting property and civil rights in the Province, confer upon themselves jurisdiction to inflict a new punishment for the offence, and justify it upon the ground that they were merely enforcing their own Statute. The foundation for the jurisdiction claimed would be defective because of its dealing with matters of criminal law. But when the British North America Act was passed it was not an offence either at common law or by Statute for a person to deliver milk without revealing the fact."

Lord Macnaghten: Where are you reading from?

Mr. Aylesworth: I am reading from Watson's case in the 4 Cartwright's cases, where he has extracted the language of Mr. Justice Street. It is in the case of the Metropolitan Railway Company, at page 3. He there quotes the language of Mr. Justice Street, which was affirmed by the Ontario Court of Appeal, pointing out that the Legislature could not, by forbidding that which was not an offence, confer upon themselves jurisdiction to inflict a new punishment for that offence and then justify it on the ground that they were merely enforcing their own Statute. He points out that when the British North America Act was passed, it was not an offence for a person to deliver skimmed milk without revealing the fact that it was skimmed milk. Then further on he says:—"Is it an Act constituting a new crime for the purpose of punishing that crime in the interest of public morality? Or is it an Act for the regulation of the dealings and rights of cheese makers and their patrons, with punishments imposed for the protection of the former? If it is found to come under the former head I think it is bad as dealing with criminal law; if under the latter, I think it is good as an exercise of the rights conferred on the Province by section 92 of the British North America Act."

Lord Davey: Wason's case is in Cartwright, is not it?

Mr. Aylesworth: Yes, my Lord, volume 4, at page 616, is the citation I have read. That case illustrates the distinction between such legislation as

we have here in question and the legislation there held to be within the jurisdiction of the Provincial Legislature.

Lord Davey: It was held to be outside Provincial Legislation because of imposing a penalty. There are a number of cases. In Hodges' case, a penalty was inflicted for keeping a billiard saloon.

Mr. Aylesworth: Yes, and no one could contend that a statute is ultra vires the Provincial Legislature because it inflicted a penalty. But the distinction as we submit between such legislation as was in question in the Wason case, where it was a matter between the manufacturer of the cheese and the farmer who supplied the milk, and a case such as the present legislation presents, when it is an offence against public morals that is in question, seems to us very marked. That distinction is further illustrated by two decisions noted on the 4th page of the Case of the Metropolitan Railway Company. Take such a case as that of the Queen v. Lawrence, reported in 1 Cartwright. In that case the Ontario Court of Queen's Bench held that a provision in our Provincial Licensing Act making any person who tampered with a witness liable to a particular punishment was ultra vires the Provincial Legislature, because the offence of tampering with a witness was an offence under the criminal law, and they were encroaching upon the general criminal law. Side by side with that decision, we have the decision that if a person compromised the offence, he was liable to a special punishment. That compromising of the offence was not a crime at common law, or by any statute, and accordingly the view of the Court was that such legislation was entirely intra vires as distinct from the encroachment upon the domain of criminal law witnessed by the legislation in question in the Lawrence case.

Lord Macnaghten: Where is the Lawrence case?

Mr. Aylesworth: It is noted on page 4 of the Case of the Metropolitan Railway Company.

Lord Davey: It is in 1 Cartwright, at page 742.

Mr. Aylesworth: Yes. Those two cases of Lawrence and Boardman, each in the same volume, illustrate the different points of view.

Then, my Lords, the same views have been expressed by the Courts of other Provinces. In the Province of Manitoba, the question has arisen upon a charge of an offence of keeping a gambling house. Legislation with reference to such an offence had been passed by the Provincial Legislature. The view held by the Court of Manitoba was that was matter within the Dominion Parliament; it was general criminal law.

Lord Robertson: Would the argument upon this question be different, suppose they enacted a whole holiday on Saturday for steamboats and trams?

Mr. Aylesworth: We would argue that they had not power to make it a holiday, but if they made it a crime that no one shall work on that day, it would be different.

Lord Robertson: I was supposing that they imposed a regulation that there shall be no steamboats or trams on Saturday.

Mr. Aylesworth: There would be no difference.

Lord Robertson: I suppose the argument would be that that was merely a trade regulation.

Mr. Aylesworth: The argument would be that they were interfering with the right of the citizen to labor on a Saturday. We say that every interference with one's liberty—to take property, for instance—is an interference with what he may think is a right, but obviously is within the purview of the general criminal law.

Lord Davey: Where it is a crime at common law antecedent to Confederation, then the Provincial Legislature has no jurisdiction to impose new legislation for that which is already a crime, but where the crime is created for the purpose of enforcing some statute which is in existence, it is no objection that it imposes a new penalty for a new offence. That is the distinction.

Mr. Aylesworth: That is the distinction which is taken in these cases, as I am endeavoring to point out. This legislation creates a new offence: it makes that a crime which was not a crime before.

Lord Davey: For the purpose of enforcing something which is within their jurisdiction, namely, the regulation of labor in the Province.

Mr. Aylesworth: It is not a question between two individuals; it is not a question of any right which a man would acquire by laboring for another.

Lord Robertson: What do you say to an Act limiting the hours during which certain operatives may work, and of course penalizing their so working?

Mr. Aylesworth: That might raise different question.

Lord Robertson: Is it more than a question between an hour and a day? Supposing an act is passed to shut shops after a certain hour, and that it

penalizes those who do not ; that is an interference with the free use of a man's freedom. Suppose these gentlemen thought that there should be a holiday on Saturday, would not the argument run upon all fours ?

Mr. Aylesworth : Not quite, my Lord. If the enactment provided that no one should labor upon a given day, and that if he did he should not be allowed to recover waves, or that he could not by refusing to labor on those dayss make a breach of contract to work. I can understand that would be within the domain of civil rights. But this is surely something very different.

Lord Davey: Supposing there were an Act such as my noble and learned friends suggest—what we are familiar with here, of an eight hours' day—and in order to make that effectual, you must make it compulsory, because otherwise you could never enforce it, and then the Act went on to impose a penalty on any person who worked over the eight hours, that would be creating a new offence not known to the common law for the purpose of enforcing a statute which is within their jurisdiction, and imposing a penalty for that purpose. Would not that be within the same category as Lawrence and Boardman's cases, which you have referred to ?

Mr. Aylesworth : I have to answer, I think it would be very much.

Lord Davey : What would be the difference, if instead of saying you shall only labor eight hours a day, or shall shut up your shop every Thursday at 2 o'clock, and have a half-holiday, saying you shall have a whole holiday once a week ?

Mr. Aylesworth: The difference perhaps is one of degree, but such a regulation or by-law would apply to particular trades and to particular classes of the community, not to the whole people at large. Such a matter might be perhaps supported as merely a regulation local gentlemen within the Province as affecting civil rights also : but it seems to me we have here different legislation altogether. We have here something affecting the whole body politic, the general public. It is in no way limited, but is a provision that on a certain day in the week no man shall do certain things. If they may make that an offence on that particular day, why not on every other day, and why may not they prohibit altogether as a crime the act of people going upon an excursion upon any day in the week ? I recognize that many an Act may be, as has been pointed out by this Board, in one aspect and for this purpose within the jurisdiction of the Dominion Parliament alone, while in another aspect and for another purpose the very same Act is within the jurisdiction of the Provincial Legislature. We have instances of that. A man commits an assault. Legislation providing a punishment for that assault would be within the jurisdiction of the Dominion Parliament, but legislating the amount of damages to be recovered would be equally within the dominion of the Provincial Legislature. Your Lordships will see the difference between this provision making the doing of these things upon a Sunday a crime, and the provision for instance of section 9 of this same statute. Section 9 you have in the Appendix of the Case of the Appellants on page 10 :—"All sales and purchases and all contracts and agreements for sale or purchase, of any real or personal property whatsoever, made by any person or persons on the Lord's Day, shall be utterly null and void."

Lord Robertson : Is that one of the new provisions?

Mr. Aylesworth : No, my Lord. that was in the statute as long ago as 1845.

Lord Robertson : I thought that the question before us was limited to the new matter?.

Mr. Aylesworth : No, my Lord. it is put in this a statute as it exists within the jurisdiction of the Provincial legislation?

Lord Davey Nine was part of that existing statute?.

Mr. Aylesworth: Nine was part of that Statute, and has been repeated since. My Lord, with regard to section 9 I should not contend that it was beyond the competence of the Provincial Legislation. I should never argue that it was in any way transferring their jurisdiction if that section was amended or if legislation on that section was passed by the Provincial Legislature. The Particular sections are those which have been introduced by the Provincial Legislature since.

Lord Robertson: 1, 7 and 8.

Mr. Aylesworth: 1 has been amended by the addition of the word "farmer." I am not affected by that. 7 and 8 are the others that affect my clients. These questions have never been put forward by us, but the history of them is, there being a large number of decisions upon the subject, with which decisions the Lord's Day Society are dissatisfied, pressure is brought upon the Attorney-General to frame these questions, and they are now framed, as your Lordships have them before you. Then, our submission is, as I have pointed out, that this leg-

islation is certainly creating a new crime, and in that regard is encroaching upon the power of the Dominion Parliament in legislating with regard to criminal law.

Lord Robertson: It does not strike me at present that the importance of the criminal part is so great as you attach to it. You may find some Act of the Ontario Parliament which is clearly within its province. It may be creating a new crime, but do you mean to say that you circumscribe the action of the Provincial Government so that they cannot so legislate?

Mr. Aylesworth: I cannot contend that, but it seems to us that this goes beyond that.

Lord Davey: In what respect?

Mr. Aylesworth: It is difficult to answer that, because the jurisdictions overlap.

Lord Robertson: Supposing they passed an Act of Parliament authorising a railway to be constructed, but put in a clause saying it should not be worked on Sundays, that would be, according to your argument, unconstitutional.

Mr. Aylesworth: I would not say that, because they would give the right and attached to it there would be a condition. Suppose they grant the right and declare that no trains shall be run upon the King's birthday or any day they may name, and make that a crime punishable by imprisonment, it seems to me to be encroaching upon the powers of the Dominion Parliament.

Lord Davey: My noble and learned friend meant a railway within the Province.

Mr. Aylesworth: I so understood. Then, my Lord, I want to point out as an additional circumstance, which is frequently alluded to as one of the facts to be applied for determining whether the matter is within the scope of the criminal law, the circumstance that this very offence, as created by previous legislation, has been uniformly treated as an offence against the public at large, and not as an offence against some citizen who is injured by the doing of the Act. Prior to Confederation, in the Statute of 1845 that I referred to here yesterday, we have the title of the Act: "An Act to prevent the profanation of the Lord's Day in Upper Canada," and that is consolidated in the consolidation of the Upper Canada Statutes that were made in 1859 under the heading: "Criminal Law." The profanation of the Lord's Day has been treated by the Legislature prior to Confederation as a matter of criminal law. The original Statute of 1845 was prefaced with the preamble that it was expected to enact an Act against the profanation of the Lord's Day, commonly called Sunday which day ought to be observed and kept holy. The present Statute is grouped by the Legislature under the heading of public morals, and it is throughout treated in that way—as though it were a matter of criminal legislation, although of minor importance. My Lord, there is one other Statute, under that general heading, that is an Act to prevent minors from frequenting billiard rooms and other places, and just as that is a regulation which it might be said affected the civil rights of young men under 21, this is legislation which is affecting the civil right of a man to do as he pleases on every day of the week.

Lord Davey: I suppose in considering whether these amendments were competently made by the Provisional Legislature one must consider whether the Act itself, if it had been first enacted after Confederation, could be a Provincial or a Dominion Statute.

Mr. Aylesworth: We think so.

Lord Davey: That is the point.

Mr. Aylesworth: That is the point.

Lord Davey: Whether the Canadian Act which existed before Confederation has become an Ontario Act, or whether it has become a Dominion Act.

Mr. Aylesworth: Yes.

Lord Davey: That must be tested by reference to the subject matter with which it deals. What is the section in the British North America Act which deals with this?

Mr. Aylesworth: Section 129 provides: "Except as otherwise provided by this Act, all laws in force in Canada, Nova Scotia, or New Brunswick at the Union, and all Courts of civil and criminal jurisdiction, and all legal commissions, powers, and authorities, and all officers, judicial, administrative and ministerial, existing therein at the Union, hall continue in Ontario, Quebec, Nova Scotia and New Brunswick resspectively, as if the Union had not been made."

Lord Davey: "Subject nevertheless (except with respect to such as are enacted by or exist under Acts of the Parliament of Great Britain or of the Parliament of the United Kingdom of Great Britain and Ireland), to be repealed, abolished, or altered by the Parliament of Canada, or by the Legislature of the respective Province, according to the authority of the Parliament or of that Legislature under this Act."

. . as this became. Supposing it

would, if enacted for the first time be within the Provincial competence an Act of Ontario or an Act of Quebec?

Mr. Aylesworth: Quite so, subject to being repealed by those respective Legislatures. That must be the contention on the other side, while the view which we maintain is that that was something within the domain of the Dominion as legislation affecting the general criminal law. My Lords, I have pointed out that the Legislature in enacting this statute in the first place, and in each of its subsequent revisions of the laws under which that Act has been repealed or amended, has always treated it as a matter affecting the criminal law, has so grouped it with other similar statutes, and that is a circumstance to be considered—one of the tests in determining whether or no this is creating a crime. It is so treated by text writers. On referring to Blackstone, your Lordships will find these laws relating to offences of the nature of profaning the Lord's day treated under the general head of criminal law as offence against morals and public religion.

Lord Lindley: Why was not this put in the Criminal Code, if you are right?

Mr. Aylesworth: That indicates this, My Lord, that the legislators of the Dominion preferred not to deal with it, and I can quite appreciate the position of my learned friend, Mr. Newcombe, representing the Attorney-General of the Dominion, and preferring that it should not be made a matter of Dominion legislation. It is no desirable position which is sought to be thrust upon the respective Legislatures. The distinction which is stated by Mr. Austin is quoted in the case of the Metropolitan Railway Company at the foot of page 9, to which perhaps I may ask your Lordships' brief attention. The distinction as he puts it between private and public wrongs at page 9. The distinction between private and public wrongs in his view consists of this: "Where the wrong is a civil injury the sanction is enforced at the discretion of the party whose right has been violated. Where the wrong is a crime the sanction is enforced at the discretion of the Sovereign." Now, my Lords, tested in that way there is no single individual in any sense who is in the least degree wronged by the excursions that are in question—by the fact that the engine-driver or the man in charge of the train is earning wages on Sunday. It is no question between two individuals or citizens, but it is literally an offence which will be made the subject of punishment at the instance of an association of men, such as the Lord's Day Alliance, who are represented here, and whose office it is to inform against any of their fellow-citizens who labor on that day.

Then, my Lords, I point out that if this legislation is within the enumerated powers of section 91, as we submit, if it does fall properly within the criminal law as that phrase is used in section 91, the Dominion Parliament has exclusive jurisdiction to legislate with reference to it, even although not doing so necessarily interferes with civil rights. That your Lordships' Board pointed out in the recent case of Tenant v. The Union Bank, where your Lordships will recollect legislation infringing directly upon the rights of the Province to regulate the circumstances under which pledges of mortgages of goods should be held valid was supported—although enacted by the Dominion Parliament, it fell within the general power of the Dominion Parliament to regulate banks and bankers, and therefore Parliament had power to legislate with regard to transactions within the legitimate business of a banker, notwithstanding that the exercise of those powers would necessarily interfere with civil rights and with property in the Province. Then, my Lords we say that this legislation is not to be supported under paragraph 16 of section 92 as being a matter of merely a local or private nature in the Province if in fact it falls within the scope of criminal law. The statute itself, your Lordships, will recollect, in section 91 provides: "That any matter coming within any of the enumerated classes," that is, any matter that is, enumerated as within the jurisdiction of the Dominion Parliament, "shall not be deemed to come within the class of local or private nature comprised within this paragraph 16."

Lord Davey: The local Legislature cannot enact the thing which is within section 91 by merely confining it to the Province.

Mr. Aylesworth: Certainly not, my Lord.

Lord Davey: Those clauses were explained in the liquor case, in the Attorney-General of Ontario and the Attorney-General of the Dominion.

Mr. Aylesworth: Yes, that is Appeal Cases 1896 at page 365, and in the 5th volume of Cartwright. There it is pointed out that paragraph 16 has with regard to the Provinces the same of-

nce that the general Acts have concerning the good government order and peace with regard to the Dominion.

Then I refer also to the pronouncement of this Board in the more recent fisheries case, reported in the Appeal Cases for 1898 at page 700, where it is said that whenever a matter is within one of the specified classes, legislation in relation to it by a provincial legislature is incompetent.

Lord Davey: Where it is within section 91?

Mr. Aylesworth: Yes, my Lord. This was the remark that your Lordships were dealing with then. "It has been suggested and this view has been adopted by some of the Judges of the Supreme Court, that, although any Dominion legislation dealing with the subject would override provincial legislation, the latter is nevertheless valid, unless and until the Dominion Parliament so legislates." It is said in the fisheries case: "Their Lordships think that such a view does not give their due effect to the terms of section 91, and in particular to the word 'exclusively.' It would authorise, for example, the enactment of a bankruptcy law or a copyright law in any of the provinces unless and until the Dominion Parliament passed enactments dealing with those subjects. Their Lordships do not think this is consistent with the language and manifest intention of the British North America Act." We submit, my Lords, then on behalf of the Metropolitan Railway Company that the answer of the Chief Justice of the Ontario Court of Appeal to this question should have been that of the Court. His view, as expressed in a few sentences, your Lordships will find on page 8 of the Record. "I am of the opinion that the Legislature of Ontario had no jurisdiction to enact Revised Statutes of Ontario 1897, chapter 246, intitled 'An Act to prevent the profanation of the Lord's Day,' in its present form and to the full extent of its provisions. The profanation of the Lord's Day is an offence against religion, and offences against religion are 'crimes,' and consequently the enactment of laws to prevent the profanation of the Lord's Day, and imposing punishment therefor by fine, penalty or imprisonment, properly belongs to the Parliament of Canada under subsection 27 of section 91 of the British North America Act, and to this extent chapter 246 is beyond the power of the Legislature of Ontario."

Lord Macnaghten: What will be the consequences if his view is supported? The Act will still be enforced?

Mr. Aylesworth: If anyone thought it desirable to enforce it it would remain as the law of Canada—that is, of the old province. It would be the law of Ontario and Quebec until repealed, and these particular clauses would be cancelled and nugatory. With regard to the present situation, I mean the situation before this Board, an answer to these questions in the way we contend for puts an end to all the questions which the Attorney-General has seen fit to ask the Court. If this Statute be beyond the power of the Provincial Legislature, then to what purpose should there be an interpretation of provisions in it? Questions 1 and 2 relate to the jurisdiction to pass the enactments, the subsequent questions are directed to the true construction of various clauses in the statute—clauses which have been interpreted in various decisions of the Courts of Ontario, but with the interpretation of which the gentlemen of the Lord's Day Alliance were not content. The Ontario Court in its answers to those questions has repeated what it had held in various cases, and these questions are framed with the object of having those decisions at one stroke reversed if your Lordships are of opinion that answers should be given to the questions upon the construction of the Act in accordance with the contention of our learned friends or adversaries.

Mr. Osler: My Lords, I appear for the Grand Trunk Railway Company, who are Appellants. We have presented a petition.

The Lord Chancellor: We only hear two counsel on the same point.

Mr. Osler: My learned friend, Mr. Newcombe, for the Dominion, has not said anything on this point, and therefore, I ask your Lordships to hear me.

Mr. Newcombe: We have not questioned the finding of the Court of Appeal of Ontario that they have some jurisdiction to enact that statue. Therefore, we do not question it.

Lord Davey: The Grand Trunk Railway Company, I suppose, is an inter-Provincial company?

Mr. Osler: Yes, my Lord, and declared to be for the general benefit of Canada.

Lord Davey: A Dominion railway?

Lord Macnaghten: Have you any authority from the Ontario Legislature?

Mr. Osler: No, my Lord, we have no connection with them in any way. I follow my learned friend Mr. Aylesworth really upon the same side, but I desire to present perhaps a different view to

your Lordships—a view which I suggest will explain the answers of the respondents as to the objections against this Act, and I think a view which will enable your Lordships to say that his Statute comes within criminal law—the 27th of the enumerated powers of the Dominion under the British North America Act, and therefore under the authority of your Lordships. Russell v. The Queen, and particularly the fisheries case which my learned friend has just cited, place it beyond question that the Ontario Legislature cannot legislate upon this subject, because it was a subject which was already within the domain of criminal law.

Lord Macnaghten: Which section of the Canada Act affects you?

Mr. Osler: We object to all of it. My Lords, without daring to trespass upon the question which will be discussed under the second heading, we object more particularly to the interpretation which they seek to place upon the section as to conveying travellers. They seek to confine travellers to travellers of necessity, and they seek to confine the exception there to travellers who commence outside the Province.

Lord Davey: You say, I presume, that only the Dominion Parliament can legislate upon this?

Mr. Osler: Yes, my Lord, but upon this question No. 1, my position, which is all I have a right to address your Lordships upon now, is that it is an Act which is ultra vires.

Lord Davey: What is the good of arguing that if you are outside it altogether?

Mr. Osler: Well, my Lord, it is contended that we are not outside it.

Lord Macnaghten: Which section is it?

Mr. Osler: Section 7, which is one of the particular sections which would fall to the ground if my contention is upheld, as stated by my learned friend, Mr. Aylesworth.

Lord Lindley: That is the one you care about most?

Mr. Osler: That is the one we care about most.

Lord Lindley: You are a through line and you say you are hit by that.

Mr. Osler: If the interpretation which they seek to put upon it is valid, we are hit by it, and therefore we have an interest in asking your Lordships to say that the Act is ultra vires. What I should submit to your Lordships is that a starting point for the examination of this Act will be more conveniently found in the suggestion made by Lord Herschell upon the argument of the prohibition appeal. That your Lordships will find at page 3 of the Case of the Metropolitan Railway Company. He there says:—"It is all the criminal law in the widest and fullest sense." Speaking of the crimnal law in section 91, the 27th subsection: "Except that part of it which is necessary for the purpose of enforcing, whether by fine, penalty or imprisonment, any of the laws validly made under the 16 clauses under which laws are to be made by the Provincial Legislature." That exception is enforced by a subsection to which I do not think your Lordships' attention has been drawn, of section 92—the 15th sub-section. The imposition of punishment by fine, penalty or imprisonment for enforcing any law of the Province made in relation to any matter coming within any of the classes it specifies enumerated in this section makes it quite clear, as my learned friend Mr. Aylesworth has pointed out, that it is not sufficient for us to show that this is criminal law in the widest sense in which the word can be used. I have not, I presume, to satisfy your Lordships that it is criminal law in the ordinary meaning of the word, but I must go further and shew that it is not criminal merely by reason of the imposition of general penalties, but I must shew that it has some characteristics of criminal law which place it beyond doubt that must at the time of the passing of the British North America Act have been within the meaning of the words "criminal law" as used in section 91. If I succeed in doing that, I shall, without going through in detail the argument which has been presented by my learned friend Mr. Paterson, and which is to be found in the case, submit to your Lordships that the points which have been taken by the respondents in favor of this Act are altogether or almost altogether directed to shewing that they come within this section mentioned in Lord Herschell's definition. If I succeed in my contention it will not avail the respondents to shew that the Province of Ontario has some jurisdiction in matters which may be called criminal, and it seems to me that if that is done, the ground is taken from under the whole case for the respondents.

Now, my Lords, what I suggest is this, that there are three stages of the Criminal Law which cannot come within subsection 15, and if I am right on that it will not avail the respondents that civil rights may be interfered with up-

on the authority of the fishery case. My first point is that, prior to Confederation, that part of it which must stand if this conviction stands, was treated as criminal law. Your Lordships will find a general outline of that argument in the Case of the Metropolitan Railway Company, at page 8, although not perhaps quite directed in that way. By the Legislature it was declared to be within the domain of criminal law. I am not dealing with the Act for the moment, but I am merely dealing with the fact that in the statutes for Upper Canada before Confederation it was under the heading of "Criminal Law."

Lord Davey: It was, but the question is whether it is within the meaning of criminal law in section 91, subsection 27.

Mr. Osler: In construing that Act my submission is that your Lordships would look to see how it was treated in Upper Canada at that time—whether it was treated as crinminal law or not. In the preface in the Consolidated Statutes of Upper Canada it is not put as criminal law merely because it involves the imposition of a penalty, but because the object which is aimed at is a religious object—the keeping holy the Lord's Day—and that is the reason for the imposition of a penalty. I should like to draw your Lordship's attention in support of that point to the language used by Chief Justice Taylor of the Province of Manitoba on the fifth page of the case of the Metropolitan Railway Company. He says, affirming the judgment of Mr. Justice Killam: "I agree with the learned Judge who made the order moved against, that the term 'criminal law,' used in section 91, must include every act or omission which was regarded as criminal by the law of the Provinces when the British North America Act was passed, and which was not merely an offence against a by-law of a local authority." On the sixth page, your Lordships will find that in the Province of Nova Scotia a similar statute was classed as criminal law under the chapter entitled "Of offences against religion." Then, my Lords, whatever you may think as to the classification of this Act in the Province at the time that the British North America Act was passed, I shall submit that it was rightly so classed as criminal law—properly so classed; when I say properly so classed I mean not only by reason of its being a penalty. In this connection I desire to say that I do not think it necessary to advert to the distinction which is mentioned several times in the cases between common law and the statute. The expression common law has been in the cases, I think, very loosely used, not to distinguish the common law from statute law, but to distinguish the law of England as it stood in 1797, and as it was introduced into Canada by the Quebec Act, which is chapter 83 of the 14th George III., section 11. The criminal law of England was introduced into Canada ——

Lord Davey: What did that do?

Mr. Osler: That introduced into Canada the criminal law of England as it then stood.

Lord Davey: Including the Act of Charles II.?

Mr. Osler: Yes, my Lord, so that I have not got to go to common law to show that it was a criminal matter then, and being a criminal matter introduced into the statute as a criminal matter, the Legislature of Upper Canada when consolidating the statutes could not have properly consolidated it otherwise than as criminal law. I will not trouble your Lordships by going through the authorities, because they are for the most part cited in the factum for the Metropolitan Railway Company. I should like to give your Lordships a reference to the 12th Edition of Blackstone's Commentaries, at page 63.

Lord Justice Lindley: Which volume?

Mr. Osler: The 4th volume—as showing that it was properly settled criminal law in England, and that not merely in the wide and general sense that would bring it within criminal law because it imposed a penalty, but for the reasons stated here, that the "profanation of the Lord's day, vulgarly (but improperly) called Sabbath-breaking, is a ninth offence against God and religion, punished by the municipal law of England. For, besides the notorious indecency and scandal of permitting any secular business to be publicly transacted on that day in a country professing Christianity, and the corruption of morals which usually follows its profanation, 'the keeping one day in seven holy' is of service to the State." Then follows a long disquisition on the advantages of it, and it cites the laws of King Athelstane as penalizing all merchandise on the Lord's Day.

Then, my Lords, in Hawkin's Pleas of the Crown, volume I., part II., this statute, with many references, is found under the heading of "Offences against religion." "Offences, by statute, not capital, more immediately

against God, are either such as are against religion in general, or such as are against the Established Church." Then, your Lordships, will find one case which I think I may usefully cite ——

The Lord Chancellor: There seems to be no difficulty upon this point.

Mr. Osler: No, my Lords. I have a number of cases upon the point, but I will not cite them.

My Lords, I would like to cite the case of Rex v. Brotherton, which is reported in the 1st Strange's Reports at page 702—a very short decision. It was a charge by indictment. An indictment was laid against a butcher for exercising his trade upon Sunday; a formal exception was held to be good that it was not against the form of the Statute and therefore the indictment was bad, but it shows that the procedure was by indictment, and I cite it for that purpose.

Then, my Lords, if I am right upon those two points, as a matter of fact, that is to say, that it was treated by the Canadian Statutes of Upper Canada as Criminal Law, and properly so treated, because of being introduced into North America as part of the Criminal Law of England in 792, I should submit that that would clearly make it Criminal Law under section 91 and therefore within the exclusive jurisdiction of the Dominion Parliament.

But upon general grounds there is another reason, and I should submit to your Lordships as a general proposition that while the Province of Ontario cannot pass a statute creating what is already an offence, in the language of Mr. Justice Street—that brings it exactly in line with my argument—in the Queen v. Wason, they cannot pass an Act making that which is already an offence an offence against their local Statute and thereby bring it within their jurisdiction. That is exactly what they have tried to do here.

But, furthermore, I should submit to your Lordships that where that which is prohibited is a matter which is already an offence against religion, then the prohibition of that falls exclusively within the domain of criminal law within the meaning of the word in subsection 27 of section 81. I might perhaps usefully illustrate that in this way. There are many matters of fraud or wrongdoing which are not against the which is not within the Criminal Law which is not within the Crimnal Law as it now stands, should be prohibited by a Statute as being something malum per se, then I should submit to your Lordships that that is strictly Criminal Law, in the sense in which it is used in Section 91, and in the same way an offence against religion, and that brings it very much within the reasoning of the judgment of his Lordship Chief Justice Armour. It would be quite otherwise with reference to a matter which is independent in itself. There is no doubt that a matter independent in itself may be made a crime. It may equally be a subject of legislation in the Province as dealing with individual rights, but I should submit if we are dealing with a new offence that the Province of Ontario has no power, simply looking to the end itself as a means of enforcing their own Statute, to create an offence which is in itself a matter which is contra bonos mores. If I am right in that, the argument which is the only remaining branch of the respondents, which I have not touched upon, that it is strictly within civil right, will fall to the ground, and in that respect I should suggest that your Lordships should look to the form of the Statute and to the object of it; and with deference I should submit that the Province has not made the matter better by omitting the recital which was contained in the Upper Canada Statute, showing that it was a Statute directed to religious grounds, because in this very Statute itself, although that recital is omitted in the appendix to the case of the Province of Ontario, the very use of the words "Lord's Day," particularly in connection with the title that it was to prevent the profanation of the Lord's Day, shows that it is not a Statute directed solely to civil rights. If it were a Statute stating that it was desirable that the population should rest from work——

Lord Shand: What page are you referring to?

Mr. Osler: At page 8 of the first case. This is not the form and intent of the Statute. The aim of the Statute does not purport to be a Statute purely on physical grounds to give holidays. If it did so, we should have to consider whether it is an attempt under the form of a valid Statute to legislate as to a criminal matter; but when they entitled it "An act to prevent the profanation of the Lord's Day," and when in the operative section they say the day upon which no labour is to be done is the Lord's Day, that it not a mere figure of speech: it is importing, as I submit, a religious object into the Statute, and if that object and the prohibitoin by which it is attained were, at the date of

the passing of the British North America Act not only criminal in itself, but also criminal law within the meaning of the Statute, and was, further, part of the Criminal Law of England, introduced in 1792 into that country, I should submit that the Act was ultra vires. My Lords, for those reasons I submit on behalf of the Grand Trunk Railway Company that your Lordships should so hold.

The Lord Chancellor: What do you propose to apply yourself to, Mr. Paterson?

Mr. Paterson: My Lord, I propose to answer the argument that this comes under the Criminal Law.

The Lord Chancellor: You are bound to contend that it is not Criminal Law.

Mr. Paterson: Yes, my Lord, and I propose to show that it comes within "property and civil rights" in section 92. It is to be observed, my Lords, that the very case of the Queen v. Wason which my learned friends have offered in support of their position, supports the position taken by Mr. Justice Osler in the Court below, giving judgment in favor of the constitutionality of this Lard's Day Act. He, therefore, looked upon that case as a matter applicable to the Lord's Day Act, as a matter indicating that it was not Criminal Law, but a matter involving that particular part of section 92 which speaks of property and civil rights. That is the ground of his judgment as indicated in the record of the proceedings at page 9, being the last document in the book. Mr. Justice Osler says:—"My answer to the first question is in the affirmative, referring for my reasons to my judgment in Regina v. Wason, 17 Appeal Reports, at pages 221, 238." So that your Lordships will see what my learned friends are getting comfort from in the Queen v. Wason, the learned Judge found against them for the reasons set forth in the Queen v. Wason. It is perfectly clear, and I suppose my learned friends on the other side will not differ from me, that if there are prohibitions to be enacted by the Provincial statute, there must necessarily be some method of enforcing these prohibitions, and therefore we have subsection 15 of section 92 of the Confederation Act, declaring: "The imposition of punishment by fine, penalty, or imprisonment for enforcing any law of the Province made in relation to any matter coming within any of the classes or subjects enumerated in this section." Therefore, we have a body of what is called Provincial criminal law, recognized as such in the arguments addressed to your Lordships, in many of the constitutional cases, and recognized as such in your Lordships' own judgment in Hodges v. The Queen, where the expression is used "Provincial criminal law." There is, therefore, a difficulty to distinguish what is properly criminal law under the Dominion jurisdiction and what is criminal law under the Provincial jurisdiction. My learned friends have argued that the title or preamble of an Act may indicate the particular subject matter which the Act treats of. It is quite true that the old statutes of of Upper Canada before Confederation put this forth in its preamble. It said, "Whereas it is expedient to enact a law against the profanation of the Lord's day, commonly called Sunday, which ought to be duly observed and kept holy." In the present statute that preamble disappears altogether, and we have simply a title indicating at the head "An Act to prevent the profanation of the Lord's day," and the preamble has entirely disappeared, and the enacting section commences without any preamble or any explanation. With the present Act, which we are now dealing with, 246 Ontario, it is put under the head of "public morals."

Lord Davey: Your real difficulty is this, that the profanation of the Lord's day was a criminal offence, at any rate by statute law, which was incorporated into every Province of what is now the Dominion of Canada by statute.

Mr. Paterson: It was not a criminal offence.

Lord Davey: It was an indictable offence, was not it?

Mr. Paterson: No, my Lord. There is some authority for indictment for keping an open shop on Sunday, but selling goods and working on Sunday was not an indictable offence, as I will prove.

Lord Davey: Is that prohibited by the Act of Charles II.?

Mr. Paterson: Yes, my Lord, the Act of Charles II. prohibits selling and buying and working at ordinary occupations.

Lord Lindley: It rather startles me to hear that it was not indictable after the Act of Charles II.?

Mr. Paterson: Well, it has been so held.

The Lord Chancellor: What has ben so held?

Mr. Paterson: It has been held that it is not indictable to sell articles on Sunday. The quotation for that is the King v. Brotherton, in the 1st Strange,

at page 702. It was held that the selling of meat on Sunday was no offence at common law. In the case of the Metropolitan Railway Company it is indicated that, although keeping open shop on Sunday is an offence, on page 5, paragraph 10, it indicates it is not an offence at common law to merely sell goods on Sunday. So that the selling of goods on Sunday was not indictable.

The Lord Chancellor: I do not understand those two propositions; why may not it be indictable if it is made an offence by statute?

Lord Lindley: In the case in Strange they left out "contrary to the statute," did not they?

Mr. Paterson: I do not remember, my Lord.

The Lord Chancellor: It is your general proposition which startles me. I thought that every misdemeanour was indictable.

Lord Davey: They proceeded at common law instead of under the statute apparently in Brotherton's case?

The Lord Chancellor: The objection there was simply an objection to form—that it did not include "against the form of the statute." That was all.

Mr. Paterson: And on the case prepared by my learned friends——

The Lord Chancellor: It was an objection to form altogether.

Mr. Paterson: The merely selling goods on Sunday is not an offence against common law.

The Lord Chancellor: That may be, but the case you cite only decided that if you indict under the statute they must conclude the indictment by a plea "against the form of the statute."

Lord Lindley: And exception was taken, that it was not laid to be contra formam statuti, and it was no offence a common law. But the court refused to quash it, and put the defendant to demur; and afterwards upon demurrer judgment was given for the defendant.

The Lord Chancellor: I do not want to interfere with your argument. Apart from these questions, which are a little puzzling, what do you say the criminal law means?

Mr. Paterson: Well, my Lord, it is difficult to define that. That is just the difficulty I have found in reading the constitutional cases. There is a Provincial criminal law and a Dominion criminal law.

The Lord Chancellor: I do not agree with that.

Mr. Paterson: The only portion of this Act that seems to indicate anything bearing on the criminal law which is indictable is the portion of the Act which speaks of publicly exposing for sale. The rest of it is simply a matter between man and man and is penal. There is not question of that. The criminal law existing in Upper Canada is no doubt a peculiar law; no doubt it was a law inflicting prohibitions and inflicting punishments with these prohibitions, but in a large universal sense of criminal law it cannot be so construed.

The Lord Chancellor: Those words do not convey any idea to my mind. What do you mean by a large universal sense?

Mr. Paterson: Let me point out that in the statute we are now dealing with it is not aimed at all the subjects in the kingdom.

The Lord Chancellor: Which do you mean is not aimed?

Mr. Paterson: The statute I am now dealing with.

The Lord Chancellor: The question is in what sense is the word used in the Dominion Act?

Lord Davey: You might have a criminal law directed only to solicitors for example, or to stock brokers, or to any other class of the community?

The Lord Chancellor: A familiar law is the criminal law directed to servants—larceny as a servant.

Mr. Paterson: A criminal law, as I understand it, contains large, universal ethical principles.

The Lord Chancellor: Then, I am in despair, because I do not know what that means. You are bound to decide on broad principles. Is telling a lie a wrong?

Mr. Paterson: Yes.

The Lord Chancellor: Is there any criminal law which recognizes that as an offence?

Mr. Paterson: No.

The Lord Chancellor: Then, your proposition breaks down at once?

Mr. Paterson: No, if your Lordship would pardon me, the whole of murder, of stealing and embezzlement.

The Lord Chancellor: This is an example?

Mr. Paterson: Of a large ethical principle.

The Lord Chancellor: I have put it your large ethical principle will not do as an exhaustive definition because you have admitted telling a lie is wrong, but there is no law against it.

Mr. Paterson: Unless it is perjury.

The Lord Chancellor: That is not a question of telling a lie. That is taking a false oath in judicial proceedings.

Mr. Paterson: There is no law against it.

The Lord Chancellor: Giving us examples of what is a crime is not defining what a crime is.

Mr. Paterson: What I was arguing was that I find the last section of this Act excludes Indians altogether. What would occur to me is that a crime ought to be applicable to the whole community.

The Lord Chancellor: I entirely deny that that is true.

Mr. Paterson: It would occur to my mind that, in dealing with crimes every person must be under the same domain of the criminal law; that is to say, if there is a community excluded altogether, then it is only a penal clause; that is, a Provincial prohibition. It is not a large universal ethical enforcement that is being sought, but is is simply a separate, and entirely limited prohibition which is Provincial, and under the Provincial jurisdiction.

The Lord Chancellor: I suppose even then you would break down. Everybody who travels on Sunday is within this law, is not he?

Mr. Paterson: No, my Lord.

The Lord Chancellor: Why not?

Mr. Paterson: Because the conveying of travellers is excepted.

The Lord Chancellor: That may be a man of particular character. Suppose they do not come within the exception —travellers of necessity, and so on?

Mr. Paterson: If they do not come under the exception, I suppose they are under the penalty.

The Lord Chancellor: Of course. It is probably a large class

Mr. Paterson: To take Blackstone, as an illustration of what he speaks of as criminal law, he puts under the head of "public wrongs" profanation of the Sabbath, and this it is argued must be criminal.

The Lord Chancellor: Is not that exactly what is argued against you?

Mr. Paterson: Yes. I was going to argue it, and he also puts under the same head public health, summary convictions, drunkenness, and those are surely Provincial. So that if you appeal to Blackstone, looking at his category of what are public wrongs does not help us, and manifestly there public health he calls a public wrong.

The Lord Chancellor: That is a compendious expression. What is the passage to which you refer? I suppose it is an offence against the public health?

Mr. Paterson: That is what he means, and he puts drunkenness as a public wrong, and it is argued that, because Blackstone categorises or recapitulates these matters under public wrongs, that therefore they must come under the Dominion jurisdiction. I point out that if Blackstone's method is to be regarded as a correct one, and if it is correct, there must be included other things he puts forward as public wrongs against public health, summary convictions and drunkenness, which are certainly Provincial, because no one would argue that these were under the Federal control.

Then, it is argued that anything contrary to public morals is criminal; and because the law is under the heading of "public morals," it is therefore criminal. The heading of a statute does not settle the meaning of a statute. Under the heading we have the Municipal Act, and then we have under that heading public morals, indecent placards, public health, disorderly houses, and all these are admittedly Provincial, and subject to municipal control. What I am on is that this is the particular class of offence that is subject to the Province, not only as a matter of private or local character—it is a matter of police power—but it is also under a larger head of "civil rights," and public property, and in developing that argument I will quote what occurs to me to be sound reasoning from the New Brunswick judgment in Re Green, 35 New Brunswick, page 137. That judgment I am not offering as an authority in this Court, but I am adopting it as argument, and therefore I would take the liberty of reading what the argument of the learned Judge is.

The Lord Chancellor: What was it?

Mr. Paterson: That was a case of a person who was fined for selling cigars on Sunday before the Police Magistrate in St. John's, New Brunswick. The conviction was asked to be quashed upon the ground that it was extra Provincial and Federal; that the New Brunswick Lord's Day Act was not intra vires. The judgment of the Court was that the Lord's Day Act of New Brunswick was intra vires, and for the reasons given by the learned Judge.

Lord Davey: What were the reasons?

Mr. Paterson: The reasons were these, and I will read them:—"The principal argument addressed to us against the constitutionality of the Act," etc., (reads to the words) "Sunday profanation alone."

The Lord Chancellor: I do not quite follow. Drunkenness is not an offence?

Mr. Paterson: It is an offence against the law of the Province.

Lord Davey: Not an offence per se?

Mr. Paterson: I mean drunkenness on the street.

The Lord Chancellor: That is a totally different thing. The moment you put that in you alter the whole question.

Mr. Paterson: That is what he means. I have not the statute here. I am reading the words of the judgment:—"By Cap. 145 of the criminal law of New Brunswick," etc., (reads to the words) "Sunday profanation alone." I suppose he means drunkenness on the street. I have no doubt of that.

The Lord Chancellor: I think you are right there. It might well be that being drunk in the streets, I will not say drunk and disorderly in the streets, of a place would be illegal.

Mr. Paterson: And, as I am arguing here, there is no conclusion that, because the acts are grouped together so as to indicate that the Sunday law was a criminal law, therefore, it was criminal law in the large Federal sense of the term, because he argues that in that case drunkenness on the street would be similarly Federal criminal law, and it is not. In addition to that, the learned Judge goes on to say that:—"The criminal law of the various Provinces at the time of Federation differed," etc., etc., (reads a further passage from the judgment.) Therefore, if we are to take it the criminal law of the Province, which is undoubtedly statuory, is the test as to what would be Federal criminal law, then the test would break down, because it is pointed out that the criminal law of the Provinces differs one from the other.

Lord Davey: Supposing they do. Supposing the Province had a criminal law of its own, say, Canada or New Brunswick. Still, when the Federation Act was passed, it would only be the Dominion Parliament that could alter, or enact, or repeal any part of that criminal code, would not it? I suppose it would be so. It is not necessary that the criminal law of each Province should be the same, is it? That is simply what is passing through my mind. Just as the old Canadian Act was not an Act for the whole of the present Dominion, but only for two Provinces; but I suppose that the criminal law would differ in each Province, and yet the repeal or alteration, or re-enactment would be a matter of Dominion concern, and not Provincial.

Mr. Paterson: The argument as I understand is that because it is criminal law at Confederation—supposing it was, I am not admitting it—therefore, it is criminal law now; that is to say, the Province attach a certain penalty to secure prevention of a certain act.

Lord Davey: If the penalty was simply for the purpose of enforcing the law which would now be within the regulation of the Province, there would be no objection to that?

Mr. Paterson: No.

Lord Davey: If the penalty was sim- a Criminal Act creating different offences as to matters that were undoubtedly criminal matters, I suppose that could only be alterable by the Dominion.

Mr. Paterson: Yes, if it was criminal in that large Federal sense.

Lord Davey: Criminal Law is Criminal Law.

Mr. Paterson: Criminal Law is Criminal Law.

Lord Davey: But then the only qualification that I know which has been given either by Statute, or by decision is derived from subsection 15, of section 92, which enables you to annex:—"The imposition of punishment, by fine, penalty or imprisonment for enforcing any law of the Province made in relation to any matter coming within any of the classes of subjects enumerated in this section." That is Provincial.

Mr. Paterson: Yes.

Lord Davey: But subject to that whole Criminal Law was assigned to the Dominion.

Mr. Paterson: Yes, and my argument is that subsection 15 applies to what comes within that class of subjects, and the particular class of subjects I am proposing to argue to your Lordships is No. 13.

Lord Davey: Now we come to a point; but if you appreciate the argument put against you, it is that antecedently to Confederation, antecedently to the passing of the Canadian Statute which is now in question, it was an offence by Statute, which has been made an offence in Canada by the transfer of Criminal Law to Canada. It had been made a criminal offence in Canada to do a certain thing on the Lord's Day. Anything that regulates that after Confederation would be a Dominion matter, if it was antecedently a criminal matter, and therefore, under ssection 129 it would be for the Dominion to repeal or alter the Statute.

Mr. Paterson: Yes. There has been no attempt by the Dominion to deal with the Statute.

Lord Davey: Because the Dominion has not exercised its jurisdiction, it does not follow that it has not got it.

Mr. Paterson: And the Dominion has not sought to affect it.

Lord Davey: But perhaps it may.

Mr. Paterson: It has not codified it even when codifying the law.

Lord Davey: I daresay it has not, but that does not alter the fact whether it has jurisdiction or not. It does not absolutely alter the fact, but it does indicate the feeling of the Dominion Parliament.

Lord Davey. It may indicate that the gentleman who drew up the Dominion Criminal Code did not think it did fall within, but then he may have been mistaken. That is the utmost you can put it at.

Mr. Paterson: I am putting it in this way to your Lordships that at Confederation an offence against the Lord's Day Act was not an indictable offence, and I have authority for that.

The Lord Chancellor: Have you? I should like to hear it.

Lord Davey. Quite apart from the Canadian Statute?

Mr. Paterson: Lucas v. McGlashan, 29 Upper Canada, Q.B. That was a case under the Inland Revenue Act. That was held not appealable to Sessions, because it was a crime, and the argument there, and the whole test was, is it appealable to Sessions? Now, under the old Upper Canada Statute, Cap. 104——

Lord Davey: Do you mean the Lord's Day Act?

Mr. Paterson: Yes, but I am looking not at what is printed, but at the old Upper Canada Statute.

The Lord Chancellor: It is the same as this, I suppose.

Mr. Paterson: No, in one case it is different. Section 14 of the old Upper Canada Statute, which was in force at Confederation, provides for appeal to Quarter Sessions. It is not in this consolidated Statute. It was left out, and the reason it was left out was that there was a general Statute passed by which an offence against the Provincial Act would be appealable to Sessions. The test there is, is it indictable, or is it appealable to Sessions. If it is appealable to Sessions it is not a crime; if it is indictable it is a crime.

Lord Davey: But antecedently to the Canadian Act, the point against you is it was by the Criminal law of Canada a crime.

Mr. Paterson: Antecedently to the Act of Confederation.

Lord Davey: And, therefore, if the Canadian Act had been enacted, if Confederation had been existed, by the Provincial Legislature, it would have been, it is said, ultra vires, because it would be dealing with what was antecedent to the Act a criminal matter, and not a mere penalty imposed for the purpose of carrying out some prohibitive provisions of an Act which was within the ambit of the Legislature of the Province. That is the point against you.

Mr. Paterson: Before the Federation Act.

Lord Davey: Before this Canadian Lord's Day Act.

Mr. Paterson: And before that.

Lord Davey: And therefore it is said if the Provincial Legislature could not have enacted this Act, they cannot alter, repeal or amend it under the section you are acquainted with, section 129. That is the argument against you. I am not saying anything upon it. It says: "to be repealed, abolished or altered by the Parliament of Canada, or by the Legislature of the respective Province, according to the authority of the Parliament or of that Legislature under this act."

Mr. Paterson: I am not arguing that it was a matter of Criminal Law at Confederation. My argument is the other way.

Lord Davey: Your opponents argue that.

Mr. Paterson: At the time of this Canadian Act being passed—the old Chapter 104—it was appropriate to the Province as being a particular Provincial power that they then had, and wished to exercise under an Act of the General Province of Canada. It must be remembered that there were two Lord's Day Acts passed by the Province of Canada, one applicable to the Province of Ontario, and the other applicable to the Province of Quebec, and the reason was a very manifest one that the positions of the people were entirely different, their language, their lineage, their view of the Sabbath question, were entirely apart, and therefore in the British North America Act, able in Upper Canada and the other applicable to Lower Canada. The Statute is a different Statute entirely as to Lower Canada.

Lord Davey: The old Act is only for Upper Canada.

Mr. Paterson : Yes. and the Act before Confederation was only Upper Canada.

Lord Davey : That is what I mean.

Mr. Paterson : And the reason is rather interesting. The French people——.

Lord Davey : It is worth while going into that ?

Mr. Paterson : This is the fact. It should be pointed out that he French people desired legislative federal union, and they were objecting to have their property and civil rights all lumped in with the other Provinces, and therefore in the British North America Act, your Lordships will observe that a provision is set down there called section 94, which is before your Lordships, called the uniformity section where it says that "The Parliament of Canada may make provision for the uniformity of all or any of the laws relative to property and civil rights in Ontario, Nova Scotia, and New Brunswick"—not Quebec. So that there was a method for our French fellow-citizens in Canada to resist any uniformising of the law as to property and civil rights, and one of the reasons manifestly was that the law regarding the Sabbath was one that they desired to retain to themselves. Whatever the people of Ontario might desire, they were insisting on reserving and retaining their own particular law as to the Sabbath.

Then in further illustration of what I had been reading from the Judgment of the learned Judge in the Province of New Brunswick : "In this Province"—he says—"At the date of Confederation Municipalities were authorised to make Byelaws to prevent the profanation of the Sabbath" (Reads a further passage from the judgment to the words) "were Police and Municipial Regulations."

Now in the Municipal Act—the old Upper Canada Consolidation Municipal Act there is a provision there for Municipalities passing Byelaws to control Sunday profanation. Therefore I am arguing that it was a matter subject to the control of the Province, and as they retained their rights, and as they kept very tenaciously their views on local and private matters, and that was one that they had been legislating about before Confederation under Municipal Byelaws, therefore when it came to Confederation, the Sunday Laws were stamped with a provincial character, and when they came into Confederation their provincial stamp went with them; they bore on their face that they were laws regarding the province only, and after they passed into Confederation, they remained as Provincial Laws.

The Lord Chancellor : Will you point out any part of the section of the British North America Act which reserves to one Province any part of the Law that they had already got. I do not understand your argument at present.

Mr. Paterson : Of course I am interpreting Criminal Law.

The Lord Chancellor : One thing at a time. Your argument, as I understand it, is that the Province had a particular class of laws which, as you say, were stamped as Provincial Laws peculiar to them. I want to see any part of the British North America Act which retains to any Province any part of those things which were exclusively attributed to the Dominion.

Mr. Paterson : I do not say there is any Act of that kind, but what I am pointing out to your Lordships is this : that when we are asking whether this is a Criminal Law or not—and that is the enquiry—we must recollect the conditions existing at the time of Confederation.

The Lord Chancellor : I am not disposed to disagree with that. Which way it tends is another matter.

Mr. Paterson : Then the conditions were the municipalities preserved their rights of passing Byelaws controlling the Sunday Act.

The Lord Chancellor: I do not follow you the least in the world now. What preserved their right to control it ? What part of the British North America Act preserved anything?

Mr. Paterson: What is the British North America Act is: "Generally all matters of a merely local or private nature." That is one thing. Now, if it was at Confederation a matter of a local or private nature that would go into sub-section 16 of section 92. I am showing that it was at the time of Confederation a matter of a local or private nature, and being so, it was defined as such, and remained so when the Confederation Act passed. That is the position I am taking; in other words, the Confederation was not to put things that had been considered local or private into the category of public criminal Law such as the Law as to stealing and embezzlement. They had stamped in a certain sense this particular thing as a municipal law.

The Lord Chancellor : Had they no law in the Province for Larceny?

Mr. Paterson: They had in the general law of Canada.

The Lord Chancellor: I am talking now of in the Province Had they no. law of larceny?

Mr. Paterson: Yes, of course.

The Lord Chancellor: Was that stamped?

Mr. Paterson: No, because that was the municipality. The municipality seemed to indicate a desire to localise it.

Lord Davey: This argument is rather late in the day. I thought it had been decided at this Board as well as by the Judges in Canada over and over again, that you cannot construe that clause "local and personal," as things which were classes of legislation that came within those enumerated in section 91. If it is within section 91 you cannot bring it within the ambit of the Provincial legislaion. and say although it is in that class, still it is only made applicable to that particular locality. If you want authority for that Lord Watson's judgment in the Fire case is as good as any.

Mr. Paterson: What I am saying is this: I am not arguing that if a thing is criminal law it can be provincialised by bringing it under the local and private section. I do not mean that at all; but my argument is it was not criminal law, and was of a Provincial character at Confederation, and therefore, it having been provincialised, it remains provincial.

The Lord Chancellor: That is to say it is provincial Criminal Law?

Mr. Paterson: Yes, provincial criminal law.

The Lord Chancelllor: And therefore not Criminal Law?

Mr. Paterson: And therefore remained Provincial Criminal Law.

Lord Davey: There is no Criminal Law in the Province which was not provincial Criminal Law, because the Province as far as it went was autonomous.

Mr. Paterson: I meant it did remain autonomous.

Lord Davey: You might exclude all Criminal Law as far as Ontario is concerned if that were so.

Mr. Paterson: I am putting it in this way, that there were certain provisions in the Upper Canada Law that were peculiar to Upper Canada. They may have had a certain criminal sense—for instance, the law of drunkenness and things with regard to the conduct of citizens under the Municipal Law.

Lord Davey: As far as that was a mer municipal regulation I daresay it would.

Mr. Paterson: This is of that character. I put that test to your Lordships that, as it was appealable to Sessions, it is therefore not a crime.

The Lord Chancellor: That is a little too wide to lay down as a general proposition. Under some particular statute that may be true. If you lay down as a general proposition that that is best, I am afraid I cannot take it. An assault was appealable to Sessions. Was that a criminal offence?

Mr. Paterson: That is under Provincial jurisdiction.

The Lord Chancellor: I thought that that was a criminal offence?

Mr. Paterson: There is a Criminal Law in the Province, and there is a police regulation.

The Lord Chancellor: Now, mark my phrase. Is it a criminal offence to assault a person?

Mr. Paterson: It is a criminal offence but if your Lordship asks me whether it is a criminal offence in the larger Federal use of the word, then I should say it is not. It is a criminal offence in the Provincial sense of the word.

Lord Davey: No, the municipality are entrusted with the duty of keeping order in their own cities, and for that purpose under subsection 15 of section 92 they may impose penalties or imprisonment for the purpose of enforcing that.

The Lord Chancellor: You must get the thing which is the subject-matter within their jurisdiction first. It is the exclusive provincial authority that you are dealing with in subsection 15. You must first get the subject matter within the Province, and within its jurisdiction, and then you may fortify that no doubt by fines or imprisonment, or what not, but you must first get the thing within the provincial jurisdiction.

Mr. Paterson: Yes. Now what has been offered to your Lordships in argument by my learned friend Mr. Osler, as I understand, and the impression I formed of it was, that because section 1 of that Act was a repetition to some extent of an English Statute, therefore it remains criminal law now. But that does not apply to sections 7 and 8.

Lord Davey: Do you mean the words of the Act of Charles II., "following their usual occupations," or something of that sort?

Mr. Paterson: No. It is rather an Act involving a local character. Sun-

day excursions by steamboat and by railway.

The Lord Chancellor: I am not looking at the general question. Assuming against you it is a criminal offence your proposition is that because it has some peculiar application, that therefore it is not a criminal offence at all.

Mr. Paterson: It belongs to the local and private nature.

The Lord Chancellor: Its application is of a local and private nature. The offence is assumed to be according to English Common Law. The question of Religions is part of the Common Law. It is assumed to be against the Law.

Mr. Paterson: It must be observed here as I observed yesterday that in respect to religion, there is no religious enactment in this Lord's Day Act at all. It has nothing to do with religion. If it had I should be under the feeling that there would be something of a Federal character in it. I am not feeling any difficulty about that, inasmuch as there is not a single line of that Act which deals with religious duties, or religious obligations.

Lord Davey: The title is rather religious.

Mr. Paterson: That is only a sort of accident. There is a general expression in the country of "the Lord's day." They passed a law that is making a week rest day. It is a week day rest. That is all they say about it; the day being a day of rest enacted by statute, because it is not a universal rest day; it is a rest day for some individuals. It is not a rest day for everybody, but as far as it goes it is a rest day for those men who are included.

Lord Shand: Is the expression "rest day" to be found anywhere?

Mr. Paterson: Not that expression.

Lord Shand: You make an expression which you do not find in the Statute.

Mr. Paterson: I make it because that is the meaning of it. Read the first section of the Act: "It is not lawful for any merchant," and so on, describing the men, "to purchase or to sell."

Lord Shand: First you begin by saying it is "an Act to prevent the profanation of the Lord's Day." This is not a question of rest.

Mr. Paterson: No, the word "profanation" in itself does not contain the idea. It may perhaps contain more than "rest." The enacting of the clause is simply "rest."

Lord Shant: There is not a word about "rest."

Mr. Paterson: Yes, it says they are not to do any worldly labor, business, or work, or to sell or to purchase.

Lord Shand: You may say that is one of the results, but that is not mentioned by the Statute.

Mr. Paterson: The word "rest" is not here.

Lord Davey: What do you say to section 3: "It is not lawful for any person on that day to play at skittles."

Mr. Paterson: That is to abstain.

Lord Lindley: That is any game. What do you say to section 5, which is purely self-regarding?

Mr. Paterson: That is to compel people not to go out and sport. In other words, it is wrong to go out fishing or to shoot on Sunday.

Lord Davey: That is the ordinary way of taking a rest, is not it?

Mr. Paterson: Perhaps it may not be rest for the servants.

Lord Davey: My noble and learned friend has found rest in playing golf.

Mr. Paterson: There is no law against that.

Lord Davey: I have heard of some people going fishing.

Mr. Paterson: We have tested the law as to golf, and it is not a noisy game.

Lord Robertson: Fishing is not very noisy.

Lord Lindley: They have cut it down to noisy games.

Mr. Paterson: I am speaking of section 3. It is now played in our Province. It has been held that it was not noisy, and therefore it was all right. What I am endeavouring to put before your Lordships is that this is in no sense a Statute compelling people to do religious duties. There is no effort at that. There is no suggestion of it. The men who get their rest, and who are told to abstain from sport are left to their own consciences, and their own devices whether they should or should not employ themselves in religious duties.

The Lord Chancellor: I do not understand that. They must not do what they like if they must not go out fishing.

Mr. Paterson: As long as they do not offend the particular provisions of that Act they are not compelled to go to church or anything of that kind. They may do otherwise what they please. Consequently, it is not a Statute impelling them to religious duties; it is a Statute simply leaving a man to follow his own devices and his own de-

sires, and to permit him to do just as he pleases as long as he does not carry on his ordinary trade and as long as he does not go out on excursions or do anything of those things that are forbidden, the object being to preserve the restfulness of that day, not as a day of worship, but as a day of rest, so that the element of religion is out of it altogether. Now, the section I put this under is under "Property and Civil Rights," in Section 92.[1] I maintain that if I could put it under "Property and Civil Rights" I succeed in maintaining its constitutionality. I am not so particular about the other part of it—the local and private nature—but I do argue it comes under the section involving the "Property and Civil Rights." What are the Civil Rights? Manifestly these. I suppose a man in one sense may have a right to work on Sunday. Perhaps he has. I will put it in that way first. He has a right to do as he pleases on Sunday. He has his faculties, a mind and body, and can exercise them. Now, this Act cuts down those rights of his and therefore it affects his civil right to do as he likes on the Sabbath Day. Not only that, but your Lordships will notice that the Act uses careful language. It only stops a man from pursuing his ordinary calling; it does not prevent him doing any other man's work. A butcher can do other work, but he cannot sell meat; a baker may do other work, but he may not sell bread; so that the Statute really is aimed at the civil rights of citizens as between themselves.

Lord Shand: Do you say that it is settled in this Province that a man, if he does not do his own particular business, may do any other man's class of business?

Mr. Paterson: That is what it means.

Lord Shand: Has that ever been suggested?

Mr. Paterson: Yes; because it says he is prevented from doing his ordinary worldly labour, business or work of his ordinary calling.

Lord Shand: But if he does another man's calling, however much it may be or however hard it may be, he is not hit by the Statute.

Mr. Paterson. That is believed.

Lord Shand: Has that ever been held or suggested?

Lord Davey: If a grocer takes a turn at a butcher's shop and a butcher conducts the grocer's shop, that would do.

Mr. Paterson: I am looking at the words of the Statute—his ordinary calling.

Lord Lindley: His ordinary calling on every weekday.

Mr. Paterson: That has been argued in this Province.

The Lord Chancellor: If they exchange their own shops, then they are all right.

Mr. Paterson: I want the Act to be more largely applicable than that.

Lord Shand: That is very liberal on your part.

Mr. Paterson: But, unfortunately, I cannot get rid of the words, "ordinary calling." It is only the ordinary calling that is prohibited. Any other calling is not prohibited. I never had any doubt of that, and, as a matter of fact and experience, I do not know that that really has resulted in anything. In other words, I do not think that a motor car man will stop his work on Sunday, and some butcher will do the motor car driving on Sunday. I have not yet got to that, and I do not think our Province has got to that, but the words "ordinary calling" seem to me to convey such a possibility. What I am pointing out is this. It is the work of citizens amongst themselves. These are the civil rights. A man may in one view do what he likes on Sunday, but the Act says you must stop your work for the benefit of the community. Each man wants a day of rest. If you are allowed to work then there is no rest; if you can open your shop other men will open their shops and there will be no rest. Therefore it is cutting down a man's civil rights to do as he would otherwise like to do on Sunday. On the contrary, if it is held—and I think there is strong reason for holding—that a man has no civil right to work on a Sunday, that Christianity being part of the law of the country imported into it by the Common Law—if it is put in that way—then this simply affirms his right to rest on Sunday. It therefore builds up and strengthens his civil rights. He has civil rights I suppose to work. If so it stops and prevents him from working and cuts down his civil rights. If he has civil rights not to work then it strengthens and confirms his civil rights not to work, and therefore it is an Act involving the question of civil rights and for this excellent reason, that independently of religion altogether no doubt—there is no word of religious application in the whole Act—it is simply an Act putting restfulness upon the Province. There is a sanitary view of the matter. At the time of the French Revolution they tried to make it one

day in ten, and that would not work, and one day in seven was the proper and equal proportion of the seven days—one in seven. This simply affirms that and creates one day in seven. Your Lordships may ask me and my learned friends may ask me if it creates one day in seven why does it create this first day. Why does it fix on that first day; why will not another day do? The answer to that is that it is a convenient day to select; it is a day which lots of people require for religious duties.

The Lord Chancellor: That is all quite true, but that does not appear to me to be applicable to the question before us.

Mr. Paterson: I am speaking now of civil rights. I am pointing out that these are the civil rights.

Lord Davey: It has been pointed out to this Board more than once that almost every Act passed by the Dominion does in some form or other interfere with civil rights, so if you extend these words to this extreme limit you bring in almost everything. For instance, a Criminal Act. If it creates a new offence it interferes with civil rights.

Mr. Paterson: It is not a Dominion Act. We are dealing now with an Act of the Province. The Dominion has kept their hands off it.

Lord Davey: You cannot interpret civil rights and say that everything which touches civil rights is within the Provincal Legislature if it comes within one of the items in Section 91.

Lord Shand: I suppose you will not carry your last view as far as to put it that a man shall not shave on Sunday.

Mr. Paterson: That would be a personal matter.

The Lord Chancellor: I am very sorry to say that a barber has not long ago been fined in London for shaving a man on Sunday.

Mr. Paterson: That would be a personal matter.

The Lord Chancellor: In a sense personal, undoubtedly.

Mr. Paterson: A man has a right to do that in his own family. The only prohibiton is his ordinary calling or business. It does not prevent a man dealing with his own family.

Lord Shand: People might go that length and say they are all civil rights you are dealing with. I am dealing with your principle.

Mr. Paterson: Then I put this difficulty. The man has a civil right to do what he likes on Sunday, and what is right in the way of cleanliness and sanitation.

Lord Shand: It interferes with that.

Mr. Paterson: No, it does not interfere with that. It only interferes with his ordinary calling. It impliedly excepts by the expression of one and the exception of the other. It only stops a man doing his ordinary worldly business.

The Lord Chancellor: It is the ordinary calling of a barber to shave.

Mr. Paterson: Yes, but as I understand, my Lord Shand was putting the case of a man shaving himself.

Lord Shand: I think your principle must go the length I am putting.

Mr. Paterson: No, my Lord. I carry that principle out, and I illustrate it. My principle is that a man has a civil right to take care of himself and may do anything proper for his own sanitation and health and cleanliness on Sundays, and this Act does not prevent him doing that. It preserves his civil rights there just as completely as you preserve the civil rights of a man who wants to open his shop on a Sunday and his neighbor does not want to, and the law comes in and stops them both from opening their shops on Sunday and so preserves the civil rights of the different business men in the community, but as regards personal work and personal dealing with a man's own house, that is entirely a separate thing, and that is not covered by any Act of any country that I know of, certainly not by this Act.

The Lord Chancellor: I am not sure of your words again there. The ordinary person in the house may be pursuing his ordinary calling.

Mr. Paterson: The ordinary servants. That is of course a necessary thing.

The Lord Chancellor: That is not your point. You say it is not the ordinary calling. I am pointing out that that is not necessarily the case.

Mr. Paterson: I must read the whole statute:—"Works of necessity and works of charity only excepted." That of course meets the point your Lordship puts.

The Lord Chancellor: I am not sure.

Lord Robertson: Not a hot dinner?

Mr. Paterson: I do not think it affects a man's private habits. It is not aimed at that. It is aimed at the public carrying on of business and labour. A man in his household is at liberty, and the Act does not touch him, and therefore it preserves that right, he has not to be interfered with. That is not dealt with by the statute.

The question could further be put to your Lordship in the way of it being of a local and private character. Now, I do not see why the Province should not proclaim a public holiday for one day, and if it can do so for one day, why cannot it do so for fifty-two days, and that is part of what this Act does. It proclaims a holiday under section 1, and it proclaims that holiday subject to certain exceptions in sections 7 and 8, and therefore deals with a municipal matter in the way of a public manifestation of the desire that the Legislature is to encourage a day of rest—one day in seven.

Lord Davey: I was going to ask you whether you agree that the English Lord's Day Act was imported into Canada by the Act of George III.?

Mr. Paterson: I have not sufficiently considered that question.

Lord Davey: Then, do not deal with it. Do not let me trouble you upon it.

Mr. Paterson: If your Lordship pleases. Now, the distinction I make is this. Is it a malum in se or a malum prohibitum. If it is a malum in se it sounds very criminal; if it is a malum prohibitum it is simply a matter prohibited under proper penalties. Now, this I argue is a matter prohibitive.

The Lord Chancellor: Does that prevent its being criminal?

Mr. Paterson: In the Federal sense.

The Lord Chancellor: It seems to me a very strong proposition that these are things prohibited by the Province.

Mr. Paterson: They have a right to prohibit and punish.

The Lord Chancellor: It is only a right to punish under the 15th sub-section if the subject matter dealt with is under their own exclusive jurisdiction. The 15th sub-section only comes in as an ancillary to and affirming part of that which the Provinces are permitted to have exclusively in their own hands.

Mr. Paterson: Yes, to prohibit that. I am putting it that this comes under property and civil rights, and that being so, the Province has a right to prohibit by fine and imprisonment, and if it is not within either property or civil rights, and is not a crime, I put the point: Is it a matter bad in itself or is it a matter only prohibited by the Act?

The Lord Chancellor: May such a thing be prohibited and so become a crime—I forget your exact words—though there is no abstruse ethical proposition by which it can be established that that is morally wrong? Cannot you have a crime created by statute?

Mr. Paterson: I suppose you could have a crime created by statute. I am pointing out the Dominion has created no crime yet by statute in this particular way. Possibly if they did, there would be something to be said in favor of the constitutionality of the Dominion Act if they did such a thing, but as they have abstained from doing it it is manifestly left to the Provincial Legislature.

The Lord Chancellor: You do not mean to say surely that even if it were true that the Dominion has not legislated on the subject, therefore the Province can legislate upon it, though it be criminal?

Mr. Paterson: I will not say that. I am saying the fact of the Dominion not legislating at all points out that it is not that Federal crime which they have taken unto themselves as being within their own jurisdiction.

The Lord Chancellor: May not that be because they do not wish to make it a crime, and if they do not wish to make it a crime, then the Province has no right to make it a crime.

Mr. Paterson: They may not wish to make it a crime, but may it not be this. That they are abstaining from touching it inasmuch as they feel they have no right to touch it. That is conclusive, of course.

Lord Shand: I understand we had a number of authorities showing it was in point of fact a crime to violate the Lord's Day Act when the English Act was passed. It was, in point of fact. There was a good deal of argument to that effect, that the profanation of the Sabbath was punishable as a crime.

Mr. Paterson: I understood from my learned friend's argument that he held that keeping an open shop on Sunday was punishable.

Lord Shand: I was only speaking to the fact that there were many Acts prohibiting the profanation of the Sabbath, and that therefore on the Lord's Day they were crimes when that Act came into operation. We have a good many authorities to that effect. You start with this, that we have got it as a crime in the Dominion, and yet you are proceeding to deal with it and doing something of the same kind to make it a crime in the Province.

Mr. Paterson: I understood the argument to be that keeping an open shop was an offence and indictable, but it also was not an offence to merely sell goods. That is set out on page 5 of the Hamilton Railway Co.'s case. There we have the difference between the two.

Now this Act is mainly and almost altogether dealing with the selling goods as between man and man and mostly working, so that the old Blackstone statement that it was indictable at Common Law to keep an open shop does not apply to the greater part of this Act.

The Lord Chancellor: No, it does not.

Mr. Paterson: If there is anything in that argument it would simply go to show that part of Section 1—that is a few words of Section 1 of the Act—are open to difficulty in the third line—"To sell vend or publicly show forth or expose for sale."

The Lord Chancellor: What proposition are you advancing now, because I am afraid I do not follow you.

Mr. Paterson: I am answering my Lord Shand.

Lord Shand: I beg you will allow me to pass. I will feel grateful if you do not answer me.

Mr. Paterson: His Lordship the Lord Chancellor was asking me what proposition I was advancing.

Lord Shand: That will enable you to pass that point.

Mr. Paterson: Then I would advance this proposition that Blackstone has defined as an offence keeping open a shop on Sunday.

The Lord Chancellor: No, no—surely. Consider what you are saying—defining.

Mr. Paterson: I am looking at page 5 of the Respondent's case. A form of Indictment at Common Law against a Sabbath breaker and profaner of the Lord's Day in keeping open a shop is given in Chitty's Criminal Law, 2nd Edition, page 20.

Lord Shand: As an illustration.

Mr. Paterson: Then it says—and I quoted this before the question was put to me, but I thought it a convenient way to show it to your Lordships—the same page gives authority to show that it is not an offence at common law to merely sell goods on Sunday, but the publicly keeping an open shop is indictable. That is what I was speaking of.

The Lord Chancellor: What then? It may well be if you had a private street you would not be able to touch it within the criminal law. Is not that case remote from any question we have before us?

Mr. Paterson: The question is whether the wording of this Act conveys the idea that it deals with the keeping an open shop and therefore indictable and therefore a crime.

The Lord Chancellor: And the crime consists in the public desecration of the Lord's Day, and your proposition is that any legislation applicable to the Province as to the Lord's Day cannot be a criminal offence.

Mr. Paterson: My proposition is that although there may some observations be made as to that part of Section 1 which prohibits the open shop, yet those parts do not affect the other part of the section, in which it simply speaks of buying, selling and working. The indictable offence seems, by Blackstone, to mean the keeping and exposing for sale in a public way.

The Lord Chancellor: You are reversing the order of the proposition because the language of the Statute itself speaks of the profaning of the Lord's Day. That is the offence. The example by which it is illustrated only illustrates the offence itself, which is profaning the Lord's Day. That is the criminal offence.

Mr. Paterson: The enacting part does not say a word about profaning. To profane the Lord's Day in fact would be much larger than the Statute.

The Lord Chancellor: If you have got the words of the Act of Charles II. there will you read the words of it?

Mr. Paterson: I have not the Act here, but I think it is substantially Section 1. I have it handed to me now, and it says that "If a tradesman"—this is nearly Section 1 but not exactly—"artificer, workman, laborer or other person whatsoever shall do any worldly labor business or work of their ordinary callings"—and a note is put that it was held in a case in England that the sale of a horse on a Sunday was not void, such sale not being within the ordinary calling of the plaintiff or his agent. I see this is a case in England, but Lord Mansfield intimated that if it had ben the ordinary calling the contract would have been void; but it was not void because it was not the ordinary callilng. Then there are the words I gave in answer to an observation which one of your Lordships made some time ago, "except works of necessity or charity only excepted." Then it goes further "and that no person or persons whatsoever shall publicly cry forth or expose to sale any wares, merchandise fruits herbs goods or chatttels whatever on the Lord's Day or any part thereof on pain that any person so offending shall forfeit the same goods so cried or showed forth or exposed to sale." It is that last Section which is very much wider than the Lord's Day Section we have here—"publicly cry

show forth or expose to sale." That is perhaps where the Common Law Indictment would come in; but the other part simply buying and selling between man and man is not a matter that would be under the domain of the criminal law.

The Lord Chancellor: Do let us consider what we are upon. We are considering whether this is within the region of the criminal law. What does it matter to give one or two examples that would not be held to be within the Statute. The question is whether it is within the region of the criminal law, at all, and if it is the Province has no power to deal with it.

Mr. Paterson: That is the question. I have pointed out that that question it be as it existed at the time of Confederation.

The Lord Chancellor: I do not agree even as to that proposition. Why must it be as is existed at the time of Confederation?

Mr. Paterson: Because Confederation brought the Provinces togetner.

The Lord Chancellor: What then? It has enacted that which is at present law, and if there had never been any such law at all before, if it is within the criminal law in the proper use of those words it is excluded from the jurisdiction of the Province.

Mr. Paterson: Yes; but I am pointing out the difficulty is that the criminal law must be interpreted as to the condition of matters existing at Confederation.

The Lord Chancellor: I cannot understand that. It appears to me the words are simple. We have had to apply them in this country over a great number of years. The question has arisen whether a prisoner has been an admissible witness. In the criminal law prisoners could not be examined as witnesses on their own behalf. We have had no difficulty in applying these words. Why are we to create difficulties. The words are simple.

Mr. Paterson: At the time of Confederation there was the liquor law. Now, if that had been criminal in the broad, universal Federal sense, or in any sense, it would have been contrary to law now for the Province to deal with him who sold liquor contrary to their own law and liquor on Sunday.

The Lord Chancellor: We are getting a little wide surely. The same same thing may come under two different laws, may not it? You may be selling liquor without a license, which may be an offence against the revenue law, and you may be doing it on a Sunday, which may be against the laws against Sunday trading.

Mr. Paterson: That is the point.

The Lord Chancellor: The same act may contravene both laws?

Mr. Paterson: Which is punished by Province.

The Lord Chancellor: Yes.

Mr. Paterson: It cannot be maintained that, with every deference, every offence against the law existing at Confederation must be a Dominion criminal law. There are doubtless a large number of offences that existed then and exist now under the ambit of Provincial law. Take the large number of cases we have got in the liquor system. There the Province has an absolute control over these things. They issue their licenses, it is true, under the section of the Act, but we have passed laws declaring that the liquor shops shall be opened at certain particular days, and in Hodge v. The Queen, we had the same law illustrated as to regulations regarding billiard saloons, which was before this Board, and there it was held, although doubtless at Confederation there were laws against the open sale of liquor and there were laws against gambling, yet that, when Confederation has been consummated, and when the Province exists separately in its autonomous character, independently of the Dominion, that then the Province has a right to deal with these particular laws itself, and in itself, which before Confederation the Province of Canada may have dealt with from a large Canadian standpoint. Now, this is one of those things especially regarding this that the Upper Canada Sabbath lay was one thing and the Quebec Sabbath law was another thing, and therefore at the time of Confederation there being two different Acts, they manifestly were Provincial and intended to be separable and separated, and when Confederation came in and crystallized these Provinces into one whole it reserved and impliedly reserved to each Province the right to deal with the Lord's Day Act and other Acts which they had been dealing with years before Confederation without any interference or question. No difficulty could possibly exist. So that I am using that to interpret as far as I can understand it, the meaning of the words "criminal law." I would, with every deference, take the words as capable of being very differently construed. The Union Act of 1840 goes back to the condition of things when Upper and Lower Canada were re-unit-

ed and the Province of Canada constituted. In this condition of things the Lord's Day Act now before us, 8 Vic. ch. 45, was consolidated and passed as to Upper Canada and the Lord's Day Act for Lower Canada was a different thing.

Lord Shand: We have heard all about that. I do not know whether you see your way to suggesting anything you have not put very fully before the Board?

Mr. Paterson: I am merely giving these dates. 1840 was the date.

Lord Shand: If it is anything new, you have not stated, but it occurs to me that we are getting the same thing over and over again.

Mr. Paterson: The whole thing is, to my mind, summed up with this consideration: that the Act before you is a pure civil institution; that it does not affect religion at all, and it is not intended to; that at Confederation we have that Act simply as a Provincial Act, and it remains so up to this time, and has not been touched, and we submit that that length of time must indicate some reason why it should not have been touched now; that it is not criminal law in the sense used, in section 91; that it is Provincial criminal law, and affects property and civil rights, or comes within local and private nature, being a police matter. That being the position, I contend that the judgment below was right, and for the reasons given in Justice Osler's judgment dealing with the whole thing as a matter of property and civil rights.

My learned friend, Mr. O'Meara, is acting for the Lord's Day Alliance, who are separately represented here. I have no junior counsel with me, and I apprehend your Lordships would hear Mr. O'Meara upon the same question, he having his rights separable from mine, and having, as I understand it, a status as a respondent and also as an appellant.

(Adjourned for a short time.)

Mr. Paterson: Will your Lordships allow me to cite some cases as to the effect of the preamble or title which I omitted to cite?

Mr. Macnaghten: Give us the references.

Mr. Paterson: The reference to the case of Fredericton v. The Queen is the 3rd Supreme Court Reports, pages 532, 534 and 559, Hamilton Powder Co. v. Lambe is cited in Mr. Lefroy's book at page 264.

Lord Davey: What does that say?

Mr. Paterson: It says this: "There, it appears, the Quebec Legislature passed an Act requiring those who stored or kept gunpowder in any building to take out a license under a penalty. Afterwards, apparently for the very purpose of setting at rest doubts which had arisen as to the constitutionality of this provision, they passed an Act (46 Victoria, chapter 5), declaring that the dues payable for such licenses 'were so imposed in order to the raising of a revenue for the purposes of this province under the power conferred upon the legislature of this province by the 9th paragraph of section 92 of the British North America Act of 1867.' The majority of the Court, however, upheld the Act as being in the nature of a police regulation, and not as coming within No. 9 of section 92. Mr. Justice Cross, after expressing his view, that the requiring of a license in such a case was not authorised by No. 9 of section 92, but was authorised as a police regulation, proceeds: "Thus comes the question whether we can go against the legislature's own interpretation of the meaning of an Act previously passed by themselves, so as to hold the Act good as a police regulation, which they have declared an Act for raising revenue. While we hold, as in the case of Severn v. The Queen that they had no right to raise revenue by this means, I am disposed to consider it a mere mistake or oversight of the legislature to have included in the class of revenue licenses the one in question, should it be held to be one not ejusdem generis with those specially enumerated. And, inasmuch as it is our business rather to give effect to an Act when it is possible to do so, than to consider it as having no effect, I hold that a license to meet the present case would still be valid as a police regulation, although it might be held void as to its provision for raising revenue; and that, if it were so, it was in the power of the powder company to have demanded a license on the payment of a moderate fee, and that the objection made to the validity of the license is not a sufficient bar to the prosecution for the penalty." Mr. Lefroy's book, at pages 421, 422 and 423, deals with cases on the same principle, and also at page 264. Those are the references.

Mr. O'Meara: I would address myself more especially to the matter of civil rights—the proposition that the subject matter of this legislation is within subsection 13 of section 92, as being a matter of civil rights.

Lord Shand: You are for the Lord's Day Alliance?

Mr. O'Meara: Yes, my Lord; in other words, I shall endeavor to argue to your Lordships more especially the positive proposition that this is a matter within the civil rights rather than the negative proposition that it is not a matter of Criminal Law. May I point out my argument will be that not only is it so now, but it always has been. My argument will be addressed to the proposition that not only section 1 of the Lord's Day Observance Act deals with civil rights, but that the legislation before that dealth with civil rights. Before taking up my argument it seems to me that there are two or three points that necessarily lie at the threshold arising out of some observations which were made this morning. The Lord Chancellor put the proposition that general disobedience to a Statute is indictable, and as to the bearing and effect of that upon our argument, I would respectfully give this additional argument to it.

Lord Shand: I do not know that his Lordship put his proposition as wide as you put it.

Mr. O'Meara: I think his Lordship did refer to misdemeanour. I do not dispute that proposition. My Lords, my first answer to the point is, that, as a general rule, it is undoubtedly indictable as a misdemeanour to disobey a Statute; but I would remark in that connection that that rule would apply to any Statute, however absolutely civil it might be.

Lord Davey: I think that the Lord Chancellor's observation was directed to the somewhat surprising proposition advanced by Mr. Paterson that a man could not be indicted for disobedience to the Lord's Day Act.

Mr. O'Meara: I would respectfully give in a few moments the reason why he could not be indicted at the present time for that, but I do not dispute the general proposition that disobedience to a Statute would be indictable. I would, however, point out upon what principle that is based, and therefore with what limitation the proposition must be taken. First, the proposition would equally apply to section 9 of this Act, or any other part of it, that is admitted to be purely civil, because disobedience to a Statute was a misdemeanour, but the principle, as I think your Lordships will find clearly from the cases, is this. In the case of the Legislature dealing with all matters of legislation, dealing with the whole of legislation, such for instance as the Imperial Parliament, if that Legislature forbids a certain act, there arises the presumption that the Legislature intended that the legislation should be made effective by means of a disobedience of it being indictable. That your Lordships will find laid down in the cases as a presumption of law. But that did not apply in any case by any means, because your Lordships will find authorities in which it is pointed out that by reason of having added specific sections making specific provisions for the enforcement of the Act, the Legislature has shown its intention to be that disobedience could not be indictable.

Now, I would beg to give your Lordships a few of the cases that have dealt with that very point. The first case is one of the Queen v. Buchanan, reported in the 8 Queen's Bench Reports, at page 883. The next one is the Queen v. Hall, reported in Law Reports, 1891, 1 Queen's Bench, at page 747. I would point out that your Lordships will find that in the case of the Queen v. Hall there is a most elaborate judgment, a long judgment, dealing with this very matter.

Lord Davey: You must tell us how you mean to apply these cases. It is no good throwing them at our heads without your telling us how you mean to apply them.

Mr. O'Meara: The point I use them for, my Lord, is that it is not always that disobedience to a Statute is indictable.

Lord Davey: The Legislation may say it shall not be.

Mr. O'Meara: And these cases say that if the Legislature adds such sections making provision for enforcement and indicating that indictment shall not apply, there is an end of indictment.

Lord Davey: How do you apply that, because there is nothing in the Lord's Day Observance Act or in this Act which says it shall only be governed by civil procedure.

Mr. O'Meara: Your Lordship will find that before Confederation there was the general provision making probibitory any other provision introduced enacting penalties for disobedience of the Act.

Lord Davey: That was by criminal procedure?

Mr. O'Meara: But then, when we came to Confederation, of necessity that matter of criminal procedure came to be decided between the Dominion and

the Provinces. These cases show clearly that it does not follow that disobedience to a statute is indictable. Whether it is or not depends upon the proper interpretation of the statute, taken as a whole. Therefore, if the question had been asked before the Confederation whether disobedience of the Lord's Day Act was indictable, the answer to that would have been by considering the whole Act and finding out whether Parliament intended it to be indictable or not.

One more case I would give your Lordships a reference to, where the point is dealt with—a case before this Board—of Jones v. The Stanstead Railway Company, reported in Law Reports 4, Privy Council, at page 116. Their Lordships there held this principle, that the remedies provided specially by the statute must be co-extensive with the prohibition in order to have the effect of doing away with the remedy by indictment. Therefore, the remedy by indictment was not a necessary result by any means of a prohibition in a statute.

Lord Davey. Nobody says it is, but they say if you have a prohibition in the statute without other means of enforcing obedience, it is a misdemeanour for which indictment can be brought.

Mr. O'Meara: It is possible that before Confederation there could have been a double remedy—that is to say, there might have been indictment under section 1 for disobedience, and there might have been proceedings for recovering a penalty, but when we come to Confederation, the whole matter of providing penalties for enforcing proceedings under the Act passes necessarily over to the Provinces, under sub-section 15.

Lord Davey: Not if it is criminal.

Mr. O'Meara: Not if it is criminal, but if it is civil. My argument is it is civil. If it is real subject matter which is within criminal matter, then my argument does not apply, but if it is real subject matter which is within civil, I then say that, whatever might have been said with regard to penal sections before Confederation, the moment Federation comes you have to say that if the Province can deal with the subject matter of the main section they may enact the penalties.

Now, my Lords, I beg to point out in addition to that that the position giving rise in a large number of cases to a remedy by indictment when a statute was disobeyed, was where there was only one Parliament dealing with on the one hand civil rights and on the other hand criminal law, and, therefore, under that state of things, it was perfectly conceivable that one Parliament might choose to pass an Act containing half a dozen civil provisions, followed by half a dozen penal, or, as it at that time might have been called, criminal provisions; and if there must have existed such statutes, I submit it is clear that the effect of the Confederation Act was that the civil parts passed over to the Province to be dealt with. My Lords, applying that proposition to the concrete matter of the Sunday legislation, what I submit is simply this, that before Confederation, the Lord's Day Act then in force was of a composite nature. It contained section 1, which I submit is clearly within civil rights: it contained also section 9, which the other side admits to be within civil rights; it also contained penal sections. Therefore, it was of a composite nature. And I submit that the argument which is addressed is not sound that because before Confederation that was known as criminal law, therefore it is now to be all considered as criminal law or that section 1 is to be considered criminal law. law.

Lord Robertson: What do you say to section 5?

Mr. O'Meara: As far as my judgment goes, I say that is ultra vires. I do not see that it could be supported.

Lord Robertson: Why?

Mr. O'Meara: Because it is the act of an individual, and has no relation to civil rights.

Lord Robertson: Therefore, that is criminal?

Mr. O'Meara: I am inclined to think that it is. If we were here to argue otherwise, I think we should have uphill work. It might be very reasonably argued, and I should be almost inclined to agree with the argument, that it being the forbidding of the act of an individual, it purely and simply was ultra vires.

Lord Robertson: What do you say to the argument that you find a common ground in section 1 and section 5 in the moral view of the Act, so to speak, and that, accordingly, it is not for defining civil rights that section 1 is enacted, but for the ground that is common to 1 and 5?

Mr. O'Meara: What I submit is that section 1 purely relates to civil rights, and not to the actual individual.

Lord Robertson : It does not seem to me to be for the purpose of regulating trade that section 1 is enacted.

Mr. O'Meara : If it were for regulating trade, it would, ipso facto, become the Dominion.

Lord Robertson : It is only in relation to trade that civil right is involved.

Mr. O'Meara : That is with reference to the section your Lordship has referred to. I answer that by saying that as far as I can see at the present moment, section 5 is ultra vires, because it simply says that an individual shall not do a certain thing on a Sunday.

Lord Robertson : It being what philosophers call a self-regard Act ?

Mr. O'Meara : Yes, my Lord, I think that no counsel here knows of anyone who has attempted to enforce section 5. That section is a dead letter. That section is as follows :—"It is not lawful for any person on that day to go out fishing, or to take, kill or destroy any fish, or to use any gun, fishing-rod, net or other engine for that purpose." If that be in force, which I humbly think would be unreasonable and contrary to the policy of the law, how would it apply ? A man owns a farm, and has a trout stream upon it, and he goes out and fishes for trout on Sunday; that has nothing whatever to do with his relation to other citizens.

Lord Shand. Nobody is any the worse for it.

Mr. O'Meara : Nobody is any the worse for it—and it is purely a moral matter.

Lord Shand : Still, there it is enacted.

Mr. O'Meara : But I say it is ultra vires.

Lord Shand : You find section after section ultra vires.

Mr. O'Meara : My Lord, I say that I think section 5 is ultra vires, whereas I submit that section 1 is of a totally different character, and upon totally different principles. Therefore, I humbly submit that when on contrasts the principles of the two different sections, the argument is a reasonable one. That act of doing the thing which is forbidden in section 5 has absolutely no bearing upon anybody else.

Lord Shand : That shows how unreasonable it is.

Mr. O'Meara : And I should be inclined to think that that section is unreasonable, but on the other hand I shall argue that section 1 is absolutely reasonable because it is based upon entirely different principles.

Now, my Lords, the other matter that I thought it would be necessary to refer to before going on was what I submit to be, in dealing with the British North America Act, the evident difference between the conception of interfering with something in section 92 and on the other hand the matter of dealing with that. My learned friends on the other side say that this is criminal law; and then they proceed to try and meet our position that it is civil rights by saying that that is of no account because the Dominion may pass criminal law even if it interferes with the subject matter of civil rights. Now, I ask your Lordships' attention to the principle of those cases that are invoked, because I submit that there is the clearest possible difference between the idea of interfering with and the proposition that we are advancing that this legislation in its very nature deals with the subject matter of civil rights.

Your Lordships will find that this Board has laid down upon that in three cases, one Cushing v. Dupuy. I will refer more especially to page 415.

Lord Lindley: Where is that case?

Mr. O'Meara: It is in the Law Reports, 5 Appeal cases, page 409, but I ask your Lordship's attention to what is said on page 415.

Lord Davey : What is said on page 415: you must tell us how you use that?

Mr. O'Meara : I was about to do so. Their Lordships say at page 415: "The answer to these objections is obvious" —the objections were that it interfered with property and civil rights—"It would be impossible to advance a step in the construction of a scheme for the administration of insolvent estates, without interfering with and modifying some of the ordinary rights of property, and other civil rights, nor without providing some mode of special procedure for the vesting, realization, and distribution of the estate, and the settlement of the liabilities of the insolvent. Procedure must necessarily form an essential part of any law dealing with insolvency. It is therefore to be presumed, indeed it is a necessary implication, that the imperial statute in assigning to the Dominion Parliament the subjects of bankruptcy and insolvency, intended to confer on it legislative power to interfere with property, civil rights, and procedure within the Provinces, so far as a general law relating to those subjects might affect them."

Then in the case of Tennant v. The Union Bank of Canada, reported in 1894, Appeal Cases, at page 31,—I refer to page 45,—at page 45 their Lordships say, referring to patents for inventions and copyrights, this: "It would be practically impossible for the Dominion Parliament to legislate upon either of these subjects wtihout affecting the property and civil rights of individuals in the Provinces." Later on, on page 46, there s this: "In delivering page 46, there is this: "In delivering tague Smith pointed out that it would be impossible to advance a step in the construction of a scheme for the administration of insolvent estates without interfering with and modifying some of the ordinary rights of property." So that, my Lords, what I submit is that the principle of those cases was simply this, that where a specific matter is assigned to the Dominion, what is necessarily incidental to the enacting of legislation under that—what strictly relates to that—that particular part of the subject matter of civil rights is ipso facto excepted from the expression "property and civil rights," as used in section 92. There is absolutely no conflict at all I submit, but that particular matter is excepted from it.

Now, my Lords, I refer in support of my proposition as to the result of these cases to one more case before this Board: that is the case of the Attorney-General for Ontario against the Attorney-General for the Dominion, reported in Law Reports 1896, Appeal Cases, at page 348, and I refer especially to what their Lordships say at page 359 and the following pages. On page 360 their Lordships says: "There may, therefore, be matters not included in the enumeration, upon which the Parliament of Canada has power to legislate, because they concern the peace, order and good government of the Dominion. But to those matters which are not specified among the enumerated subjects of legislation, the exeeption from section 92, which is enacted by the concluding words of section 91, has no application." And I would point out to your Lordships that that immediately follows a reference by their Lordships to these very cases of Cushing v. Dupuy and Tennant v. The Union Bank of Canada, and the paragraph I have read follows their dealing with the effect of those cases, and the words that I should wish to emphasize there are these: "The exception from section 92, which is enacted by the concluding words of section 91, has no application." Therefore, I submit clearly the principle that is invoked by the other side upon that point can have no application here. To take a concrete example, the Dominion is given power to legislate with regard to Dominion Railways. Without doubt, it would be regarded that legislation as to arbitrations for lands to be taken would be part of the legislation of the Dominion as necessarily incidental, and these cases hold that when you come to that point you come to the proposition that that particular legislation regarding property and civil rights which is necessarily incidental to acting by the Dominion under that power is ipso facto excepted from the expression "property and civil rights" as used in section 92. Therefore, when you come to construe the expression "property and civil rights" in expression 13 of section 92, it is necessary to construe those words as if they had been written in this way, the Province may legislate regarding property and civil rights except such part of legislation regarding that subpject as may be found necessary in order, as it is an ancillary provision, to carry out the powers of the Dominion under section 92.

My Lords, if I have correctly presented to your Lordships the principle upon which those cases are based, and the result of them as bearing upon the purview, the scope, the effect of the expression "property and civil rights," what follows is, that the whole residuum of legislation regarding property and civil rights is left to be dealt with by the Province.

Now, my proposition, which I shall humbly argue relates to the residuum of that legislation relative to the general matter of civil rights—legislation in the Province, and not to that part of the legislation which has been given over to the Dominion. Therefore, how can the other side successfully rely upon these cases when we advance that general proposition, and propose to give reasons why the subject matter comes within civl rights? If the subject matter is decided by your Lordships to come within criminal law, then I submit that all discussion is at an end. If, on the other hand, the real subject matter dealt with by section 1 and other sections of this Act is a matter of civil rights in its very nature, then I submit that our argument holds. Therefore, my Lords, what I submit is that this is legislation falling within "property and civil rights."

I would remind your Lordships of the decision of this Board in which with reference to sub-head of local matters it was said that only that which would not affect in any way what lies outside the Province, but related only to what was of necessity, having effect within the Province, would be local matters. In view of the decision of this Board to that effect, I say that I am not able to argue, and do not argue that in the full sense the matter of legislation regarding the Lord's Day is within the sub-head of local matters. I do not by any means argue that the Province cannot legislate at all regarding Sunday under that sub-head; far from it, because I submit that a great many provisions might be passed which would be within that principle.

Lord Shand: Under what head?

Mr. O'Meara: "Under "Property and civil rights."

Lord Shand: Not under religion?

Mr. O'Meara: No, I shall argue it does not regulate religion at all.

Lord Shand: The provision for what is to happen on the Lord's Day is nothing to do with religion.

Mr. O'Meara: Nothing to do with religion or ——— morals at all, but only with regard to civil matters. Then I point out to your Lordships that what are brought before this Board on this appeal are the three sections, 1, 7 and 8 more particularly. My learned friend, Mr. Aylesworth seemed to be under the impression that the language was to be somewhat extended, and it was to be more especially 7 and 8. I am not able to agree with my learned friend's view upon it. I submit that all these sections are clearly before your Lordships—1, 7 and 8—and it seems to me that section 1 is, after all, a thing to be dealt with because I point out to your Lordships that sections 7 and 8 are of the nature of subsidiary or ancillary provisions. Your Lordships will find by reference to the decisions in the Canadian courts—and it would not be disputed at all on the other side—that the passing of section 7 arose from a case in our courts dealing with interpreting section 1, and interpreting it in such a way as permitted the carrying of purely Sunday excursions on the Lord's day. The result of that was that section 7 was passed.

Lord Davey: It held they were travellers?

Mr. O'Meara: Yes. It was a case in which the steamboat ran from Lewiston to Toronto, carrying what the facts showed to be substantially a pleasure excursion, but the courts held that these persons were travellers, and therefore the conviction was quashed. Immediately the Legislature passed section 7, and your Lordships will see the language used. They say in sub-section 1: —"Sunday excursions by steamboats plying for hire, or by railway, or in part by any such steamboat, and in part by railway, and having for their only or principal object the carriage of Sunday passengers for amusement or pleasure, only, and to go and return on the same day by the same steamboat or railway, or any other owned by the same persons or company, shall be unlawful, and shall not be deemed a lawful carrying of travellers within the meaning of this Act." Therefore, that completely relates back to section 1. It is at bottom an interpretation of the meaning and effect of section 1, and your Lordships will find that there follow after that simply a number of subsections aimed at the practical enforcement of the provisions. Then, when your Lordships look at section 8 on the same page, the general enactment is:— "No street car company, or tramway company, or any electric railway company, except where it is necessary for the purpose of keeping the track clear of snow or ice, or for other acts of necessity or charity, shall run cars or trams upon the Lord's day." Similarly that completely arose from the decision of the Court of Appeal in our Province in the Attorney-General v. The Hamilton Street Railway Company, the Hamilton Street Railway Company being one of those notified in this case.

Lord Robertson: Will you look at section 7 again. It declares Sunday excursions by steamboat for amusement or pleasure shall be unlawful. Supposing instead of confining the penal clauses to the owners they had applied it to every excursionist, and said "any excursionist," what then?

Mr. O'Meara: It would be larger of course then.

Lord Robertson: Why?

Mr. O'Meara: Because that is the act of an individual. That is the carrying on a business between various individuals.

Lord Robertson: The civil right to travel would seem to me as valuable to go for amusement, as the civil right to make a profit out of it.

Mr. O'Meara: With the greatest deference, I submit the right to travel is a natural right.

Lord Robertson: Not a civil right?

Mr. O'Meara: Not a civil right. A civil right necessarily relates to various persons or various classes of persons. I submit that is not the nature of it.

Lord Robertson: Then it seems to run perilously near the subject of trade.

Mr. O'Meara: That is to say under the regulation of trade?

Lord Robertson: Yes.

Mr. O'Meara: As to that, I think we should be completely protected so to speak upon that point, by the decision of this Board in the Citizens' Insurance Company v. Parsons, where it was strenuously argued that matters relating to civil rights must belong to the Dominion, because it was within the regulation of trade and commerce, but their Lordships pointed out that the real meaning of the expression "trade and commerce," in section 91, must be taken in its Canadian aspect, that it never was intended to go into the province, and deal with every matter of business. I think their Lordships clarly point that out, and that would be an authority upon the point. So that section 8, forbidding in this language the running of the electric railways and so on, arose completely out of the Hamilton case, and was for all practical purposes in the nature of an interpretation of what should be the force and meaning and effect of section 1. Therefore I submit the only reasonable way of looking at the matter is to regard the sections 1, 7 and 8, and regard 7 and 8 as particular applications of the principle established by section 1, which section 1 is the same in substance as it was in the year 1845, when passed first by the Parliament of Canada for the territory of Upper Canada.

Lord Robertson: Let me ask this question. There is no doubt that section 1 would strike at a man buying a cigarette on Sunday, would not it?

Mr. O'Meara: Yes, because it says "or to purchase."

Lord Robertson: That is your view?

Mr. O'Meara: Yes. That is a matter of civil rights because the seller sells to the purchaser, and the purchaser buys from the seller, and that is the true nature of section 1 as I submit. Therefore the act of purchasing a cigar cannot be regarded, as I submit, as purely the act of an individual, but must be regarded in the civil aspect as being a dealing between two parties.

Lord Robertson: I do not quite follow that in connection with your answer as to clause 7, because there seems a very complete analogy between the person who buys a ticket for an excursion, and pays for it, and the person who buys a cigarette and pays for it.

Mr. O'Meara: Yes; perhaps my answer was wrong upon that. That is to say, my answer should be if it is to be shewn that the person was doing business on Sunday—if the proper interpretation be that when a person purchases a ticket and goes on an excursion, he is doing business, then my answer was wrong, but if it be regarded as purely the act of an individual, then I should still stand by my answer. For instance, if legislation were passed, not dealing with buying tickets, but saying that a person shall not pass along the highway on Sunday, this would be clearly an act that was not involving business. He might be going along in his private carriage or on a bicycle.

I next point out to your Lordships in passing that this matter, having been dealt with in three of the highest Courts in the Provinces, there has arisen a rather curious difference of opinion—a difference of opinion which is more striking when your Lordships look at the opinion of the judges with reference to the reasons for jurisdiction than upon the mere matter of whether there is jurisdiction. For example, we have the fact that there were four judges in Nova Scotia giving a decision: three of them held that this matter of Sunday legislation was criminal law; one of them, the Chief Justice of the Court, dissented from that proposition. Then we come to New Brunswick, and we find this: that they held that legislation was for the Province, but put it upon the other ground, as I read the Judgment, that it was merely a matter of local concern.

Lord Shand: What is the inference you draw?

Mr. O'Meara: I point out the difference of the various grounds, and what I submit is that it is of great importance to look at the ground or principle upon which this legislation is based; that is to say, my clients are just as much interested in the matter of the grounds upon which such legislation proceeds as they are upon the mere question whether certain legislation is intra vires or ultra vires. I beg leave to read to your Lordships one section on this point from my case, No. 3, page 3:—"The Alliance submits that while a Provincial Legislature is no doubt competent to enact many regulations affecting the Lord's Day as being matters of a local nature, such, for example, as was the particular matter be-

fore the Courts in the case of ex parte Green, namely, sales in shops, yet the jurisdiction of the province to legislate upon the subject stands upon the broader and stronger ground of the B. N. A. Act, sec. 92, sub-sec. 13." I need not add anything upon that.

I then submit, coming to paragraph 4 of my case, that this section is within the jurisdiction of the Province as being a matter of the regulation of civil rights. I desire to point out, and to rely upon as strongly as I can respectfully do, the proposition that it has been settled by this Board that the term "civil rights" is to be interpreted in its largest sense. I do not desire to press that unduly, but I do contend that that is extremely strong in favor of the view I am presenting. There is there suggested no sort of limitation upon this expression, "civil right," as a matter of jurisdiction handed to the Province. Now, I submit to your Lordships that the whole effort of the other side is practically one to limit the force of those words, and to restrict them as this Board in that case refused to do. I submit that this expression should be held to include all rights involving a mutual relationship between citizens, and if your Lordships find in section 1 of this Act in its true nature and character that which involves mutual relationship between citizens, that settles the matter in our favour upon this question of jurisdiction.

Now, my Lords, upon that I desire to refer to a very few words contained in the Citizens' Insurance Company v. Parsons, which is reported in Law Reports, 7 Appeal Cases, page 96, and I refer to what is said by this Board at pages 109 to 111.

Lord Shand: What was the point before the Board?

Mr. O'Meara: The definition of this expression "civil rights," with reference to the business of an insurance company:—"It is to be observed that the same words 'civil rights' are employed in the Act of 14 Geo. III., c. 83, which made provision for the government of the Province of Quebec. Sec. 8 of that Act enacted that His Majesty's Canadian subjects within the Province of Quebec should enjoy their property, usages and other civil rights, as they had before done, and that in all matters of controversy relative to property and civil rights resort should be had to the laws of Canada, and be determined agreeably to the said laws. In this statute the words 'property' and civil rights' are plainly used in their largest sense; and there is no reason for holding that in the statute under discussion they are used in a different and narrower one." Now, my Lords, I desire to point out two things about what is there said. In the first place, the very words "property" and "civil rights" that we are now debating before your Lordships were the very words that are used in the old statute.

Lord Shand: With regard to what question—whether insurance was business within civil rights?

Mr. O'Meara. Yes.

Lord Shand: Surely that was a very different thing to what we are dealing with to-day. All that has to be read with regard to the fact that they were discussing whether insurance was business, as I should have deemed very clearly it was.

Mr. O'Meara: If your Lordship will pardon me, I think your Lordship will find it is a little different from that. The discussion was upon whether this particular thing that the Province had done in placing certain restrictions upon insurance companies was within the expression "civil rights," and it is a very strong case for this reason. The company in question had been incorporated by the Dominion of Canada, and there was a strenuous argument to the effect that, under those circumstances, the Province could not affect it at all, and their Lordships came to the conclusion that the expression "civil rights" was used in its very largest sense.

Lord Shand: Certainly, with regard to what is a matter of insurance.

Mr. O'Meara: I suppose one is at liberty to refer to the opinion expressed?

Lord Shand: Certainly.

Mr. O'Mera: I appreciate the force of that. The decision was with regard to the matter of an insurance company, but their Lordships took occasion I submit to lay down in the clearest way this proposition with regard to the expression "civil rights." I suppose that is a rather fundamental question when you come to any statute. Here is an expression used in it, and the question is, is that to be taken in its largest and most comprehensive sense, or is there in the statute that which will limit it, and I suppose on such a contention in any court, in logical order, the first question is whether there will be any limitation of it, and, secondly, if there is to be any, what limitation?

Lord Shand: The question here is whether it is religion that is being dealt with, or civil rights. Take "civil rights"

as wide as you like, the question here is whether this is not religion ?

Mr. O'Meara : I pointed out the very words were the same as the old statute; and the second thing I pointed out, and desire to strongly rely upon is that in that statute—and they are referred to by their Lordships—the words used in context with "civil rights" are extremely large and extremely helpful, is I submit to our argument. What they say there is :—"Should enjoy their property, usages, and other civil rights." Therefore, it is manifest that in that old Act of George what was regarded was extremely broad, because they use the word usages," and then go on :—"Other civil rights." What could be a broader expression in an Act than that expression "usages?" My learned friends on the other side argued strenuously that there is to be a great limitation placed on this expression "civil rights"; but I point out how very broad was the context in that old Act.

Lord Shaw : I have looked at it rather as religion, and if religion there is an end of the case.

Mr. O'Meara : Yes ; I do not dispute that proposition. If this is regulation of religion, then cessat quaestio. I fairly and squarely take that position.

Now, your Lordships will find at page 3 of my case, sub-section 5, a quotation from the case of Reg. v. The Halifax Electric Tramway Company, which is reported in 30 Nova Scotia Reports, page 475. I have not been able to get the book, but the citation is there set out, and I think the same quotation is set out in the other case—the case against us. I have read to your Lordships that citation, and I desire to make a remark or two about it. Mr. Justice Graham says this :—"Possibly the Provincial Legislature might approach it by enacting a law about masters and servants, and another about winners and losers in gambling, giving the one as against the other a rest of one day a week, and so on, and thus bring the legislation under the heading of "civil rights,' as the statute about vendors and vendees of milk was brought." Now, my Lords, what I submit is that that simply represnts a proposition which is in direct conflict with that of this Board in the Citizens' Insurance Company case ; that is to say, this Board, as I understand it, in the Citizens' Insurance case said the larger sense. The learned Judges of the Supreme Court of Nova Scotia say a smaller sense, and they say, as I submit, practically unless you find in the legislation a remedy which may be taken hold of, and enforced as between one individual and another individual, it is not a matter of civil rights. Civil rights they say in the Nova Scotia Court must be limited. I submit, my Lords, that that is not a sound proposition, and with regard to my submission upon that point I must read you a sentence from that part of my case : "It is submitted that this view, restricting the meaning of 'Civil Rights' to a case in which one person could enforce as against another a right to a day of rest, is in conflict with the proposition established by the Citizens' Insurance case that the term is used in its largest sense. It is submitted that the subject matter of any legislation which deals with and affects a civil relationship, such for example as that of employment, by enacting that such civil relationship shall not be premitted on the first day of the week is within civil rights."

Before passng from that, my Lords, I desire to refer to a point or two in the case against us upon this matter. In the first place, I submit that even if it be a sound argument that the legislation to come within civil rights must create a remedy as between one individual and another, that nothing follows from that as affecting this statute, because these are sections which enable any individual to seek to enforce the Act as against another individual. It is true that those provisions are of a penal character; but, my Lords, if they are held to be such as a Province may pass, under subsection 15, while they are penal, I submit they must be considered as civil in their nature, because the Province has jurisdiction to deal with civil rights, and, as ancilliary to that, with civil procedure, and, therefore, although the form of the procedure may be the taking out of an Information before a Justice of the Peace, and seeking to obtain a penalty—though that may be said to be quasi penal—yet I submit it is really purely civil, and within the rights of the Province. Under the Lord's Day Act as it stands I submit it is intended to protect, for one thing, one merchant from the inroads and unfair action of another merchant, if that other merchant sees fit to open his store and carry on business in contravention of this Act, and in that state of things the merchant, who is obeying the Act is perfectly at liberty to take the procedure set out in the Act for the purpose of forcing his neighbor merchant to obey the

Law, I refer, my Lords, to what is said in section 5 of the case of the Metropolitan Railway Company upon this point. They say in the first paragraph: "Another of these tests depends upon consideration of the question whether the Statute was passed for the purpose of punishing an offence in the interests of public morality, or whether it was passed for the purpose of regulating civil rights as between subject and subject." I think all I need to say upon that in the way of answering it is that if that sentence stopped at the words "civil rights" I should have nothing to quarrel with, but what I quarrel with is the limitation sought to be introduced into that proposition by the last five words: "As between subject and subject." I submit that that is unwarrantable.

Then I would refer to what is said in section 13 of the case of the Metropolitan Railway. Section 13 of their case on page 6 says: "It is true that Sunday laws might have a civil as well as a criminal aspect. For example, there can be no doubt that a Provincial Legislature might validly enact that any person who does not attend Church on Sunday shall not be entitled to a vote at a Provincial election; or that a person who works on Sunday shall not be eligible for a Provincial office; or that no master shall be entitled to compel his servant to work on Sunday, or that no person shall be entitled to recover wages for work done on Sunday." Now, my Lord, I point out to your Lordships that that is an admission in the case against us that is very much in point as showing that our argument is a sound one. It is admitted in that case that the Legislature of Ontario might pass an Act saying that no master shall be entitled to compel his servant to work on Sunday; in other words that the Ontario Legislature may deal with the particular matter which is the subject matter of the legislation, the preventing of the employer from employing his employee to work. Now, my Lords, what I answer to that is: that in substance that is precisely what is done, and it is in section 1 of the Lord's Day Act, and that when your Lordships are considering the question of jurisdiction it is merely the substance of what is done by the provision of the Act, and not the accident of the form in which it is done, that is to be considered as vital and as important. That is precisely what I submit is done by Section 1, in addition to what I have already suggested, that is to say, preventing the unfair action of one merchant as against another.

My Lords, the next point I think I think I can shorten by reading the section as it is in my case, section 6: "In testing the constitutional validity of a statute its object, and not the motives for passing it should be regarded. A great number of matters, such as the interests of wage-earners, industrial advantages, the moral well-being, or the religious well being of the community might be suggested as motives leading to the passing of this particular statute. The object should be tested by what the statute directly accomplishes. In the printed Report of the argument in the Prohibition Apppeal case at page 318 Lord Watson says: 'I should be inclined to take the view that that which it accomplishes, and that which is its main object to accomplish, is the object of the Statute; the others are mere motives to induce the legislature to take means for the attainment of it.' What I submit, my Lords, is that his Lordship there draws the distinction between the motives of the legislature and the object of the legislature. It is perfectly conceivable in this specific matter of the Lord's Day Act, that there might be as many motives leading to it being passed as there were members of the Legislature that passed it. No one can stop and define what are the motives which might lead anyone to seek the enacting of that legislation, but, my Lords, I submit that the only way to get at the object of the Act as distinguished from its motives is to simply take the main provisions of the Act to find out what they mean, and therefore what they directly accomplish, and then to stand right there, and say that that proves what is the object of the legislature. "It is therefore"—reading from the next section of my case—"a material question what section 1 of this Statute directly accomplishes. It does not declare that any act of an individual shall be deemed immoral or irreligious as being a desecration of the Lord's Day, but simply regulates business and work of ordinary employment by limiting these to six days. The classes aimed at are sellers and buyers, employers and employed. The Statute regulates civil relationships between these classes as is shown by the language used throughout the section. This is manifestly so as regards those parts which deal with sales, purchases and doing

business. The practical part of the remaining part may be thus stated: 'No person shall on the Lord's Day be employed in doing any work.' This, it is submitted, is also clearly a civil regulation." Now looking at the wording of section 1 of the Lord's Day Act at page 8 of the appendix I submit to your Lordships that an analysis of the meaning and effect of those words clearly leads to the conclusion which I submit to your Lordships: It is not lawful for any merchant, tradesman, farmer, artificer, mechanic, workman, labourer, or any other person whatsoever, on the Lord's Day, to sell, or publicly shew forth, or expose or offer for sale, or to purchase any goods, chattels, or other personal property, or any real estate whatsoever, or to do or exercise any worldly labour, business or work of his ordinary calling (conveying travellers on Her Majesty's Mail by land or by water, selling drugs and medicines, and other works of necessity, and works of charity only excepted)." Now, what I submit to your Lordships is that when you take the earlier part of those words the thing is beyond the region of argument; that a person who sells, whether it be his personal property or his real estate, between one person and another or others, is absolutely and conclusively within civil rights.

Lord Shand: But it is a profanation of the Lord's Day apparently.

Mr. O'Meara: That would be a motive.

Lord Shand: If that be so, then it is religion, you know. You talk away about civil rights. You would say the same thing supposing it distinctly said that it talks of religion, but then dealt with this.

Mr. O'Meara: If it did so, if it was talking about religion, my argument would not be sound, but my argument is that from beginning to end of section 1, which is the main body of this legislation, there is not a word about religion.

Lord Shand: You passed over what is very important—"the profanation of the Lord's Day." That is a profanation of that day which is the Lord's Day.

Mr. O'Meara: That is to say the title. What I submit as to that is that it clearly appears from all the cases that have dealt with the question that the title is in no way conclusive of questions of jurisdiction. It is perfectly conceivable a legislature might put in a mistaken title. It is perfectly conceivable that one-third of the legislature might be strongly influenced by religious motives, and desirous to have the Act passed for that purpose, and it migh happen that one of those was drawing the Act, and it might be put in again far more strongly, as I submit, than it is at present. It might be put in conceivably: —"An Act to prevent Sabbath-breaking," which I shall submit as well is an entirely different thing from what it is now. It might be headed:—"An Act to prevent Sabbath breaking," and yet I should submit to your Lordships that the title cannot be considered to be conclusive, because the Legislature might put in a title which simply represented some of the motives that led to the legislation, and I shall point out later that some of the early legislation is distinctly of that character.

Lord Macnaghten: Supposing the title is not conclusive, may we not look at it? May it not show what is the object of the Act?

Mr. O'Meara: I submit the result of the cases will be found to be that where there is an ambiguity in a section of the Act, the Court may look at everything that will throw light upon that ambiguous meaning.

Lord Shand: The question for this Board is whether the character of this Act is not religion.

Mr. O'Meara: I am endeavoring to answer your Lordship.

Lord Shand: You are upon the mere expression.

Mr. O'Meara: I submit that the answer with reference to the one matter of the title is clear upon the authorities, that is to say, you must first take the body of the legislation and consider if that language is clear or is ambiguous. If it is clear, there is no authority—at least, that I have ever seen—laying down the proposition that the clear language of the provisions is to be controlled by the title. On the other hand, if the Court finds that there is an ambiguity in the provisions of the Act, then it is a proposition which I am certainly not disputing that the title as well as any other part of the Act may be looked at to explain those ambiguities. While answering that may I refer your Lordships to what is said upon that very point in the case again us. Your Lordships will find the law, as set out by my learned friends on the other side, at page 9 of the case of the Metropolitan Railway Company, where they say:—"Headings of sections in a statute may be looked at in construing any ambiguous provisions of the statute."

And they cite Chief Justice Moss in Donly v. Holmwood for that proposition. Then:—"So also the title and preamble of a statute, where there is any ambiguity in the enacting part." And they cite Mr. Justice Osler in Regina v. Washington. According to the statement on the other side, the law is simply that where there is an ambiguity in the provisions of an Act the title may be looked at, and I am not prepared to dispute the proposition, as my learned friends put it in section 20 of their case, page 9, because what I submit is that, whether you are to be helped by the title or whether you are to ignore the title depends upon, first, whether you decide there is an ambiguity or whether there is a clear provision, the meaning of which can be ascertained without looking at such a thing as the title. I was addressing your Lordships with regard to the one matter of the interpretation of the language of section 1 of the Lord's Day Act, at page 8 of the Appendix. I think I came up to the proposition that manifestly and beyond even dispute, for I do not know that it will be disputed on the other side the Legislature has jurisdiction to take hold of and to deal with by its Act the matter of sale and purchase of real estate or personal estate on the Lord's Day. My learned friends set that out in their case practically because they speak of section 9 later on regarding sales and purchases as being perfectly valid. Therefore, upon the very admission of my learned friends on the other side the wording of section 1 of the Statute, that is to say, the earlier wording of it, the wording of it before your Lordships, comes to the more general language of "doing and exercising, etc., the labour, business, etc."—stopping at "real estate whatsoever," I submit it could scarcely be argued that the Legislature could not pass that legislation and inflict a penalty for disobeying it, because that is so clearly dealing with civil rights. My Lords, before passing from that I would refer to a point which has arisen, and that is the use of the expression "show forth or expose or offer for sale" as being words which might be reasonably construed as referring to the matter of open breaking of the Sabbath Day. I am not very much concerned with supporting those words. They do not seem to me to have any practical effect upon the section, and I am quite content to read the section as if it were held that those words could not be added by the Ontario Legislature. But leaving that point and treating them as surplusage and as words of no account, what I submit is that, while in one way of looking at it it might be considered as an act of desecrating the Sunday to expose articles for sale in a public way, yet the same act can be regarded from a purely civil or business aspect, because the exposing of goods in a shop for sale I suppose would be reasonably considered as part of the carrying on of business in that store. Therefore, I submit that these words do not hurt our argument in the slightest, because it is settled that such meaning is to be given to a Statute as will bring it within the jurisdiction, and a purely civil interpretation can be given to the expression: "Exposng or offering for sale." Then coming to the words following: "Or any real estate whatsoever," I submit that what is being done by the Legislature through those words is not to be regarded as divorced from the previous words, that is to say, the words down to "any real estate whatsoever." But when you find the Legislature down to those words dealing with what is manifestly within civil rights it is reasonable to construe everything that follows in the section as relating to the same subject, because I suppose it needs no authority for the proposition that one part of a section may be used as interpreting another part of the section. So that upon the latter part of the section I think the first position of those words should be interpreted in the light of all which precedes, which is so manifestly civil. Then I point out to your Lordships and seek to emphasise the expression that is used there as going in the same direction: "Or to do or exercise any worldly labour, business or work of his ordinary calling." If necessary I could give your Lordships the references to the cases. There are a number of them. There are cases in which the meaning of that expression has been considered—cases laying down what the meaning of it is; but more especially there was a case of the King v. Whitnash in the 7th Barnewall and Cresswall, page 600. I might give from memory what is there laid down and ask your Lordships' permission to read a few words later on. What the Court there say is that when the Legislature used the expression "Ordinary calling they were referring to the business and work which are carried on from day to day by people——that which is from Monday to Saturday carried on as part of their business or their work and em-

ployment, and that the Legislature was dealing with the prevention of that particular thing on the Lord's Day, and they interpret the expression "Ordinary calling" by reference to that. I will give your Lordships another reference to a case bearing upon the same point—the Queen v. Cleworth, reported in the 4th Best and Smith at page 927. I would ask your Lordships' indulgence upon that. I will read a few words from it later on. I refer there to what is laid down by Chief Justice Cockburn. What his Lordship there lays down is that in this English Act, which is in substance the same as our Act—that is to say, what I venture to call the civil part of the English Act, the Legislature is there dealing with two classes, that is to say, the employers on the one hand and the employed on the other hand. That is the way in which his Lordship seeks to interpret the Act. At this point will your Lordships allow me to say something with regard to a point which arose this morning? The question was asked by one of your Lordships whether anybody had ever taken the position that the expression "ordinary calling" was a limitation upon the Act—that that limitation should be placed upon the Act. Your Lordships will find that over and over again that point has been taken—not only has it been suggested and argued, but it has been repeatedly decided that that is the limitation of the Act.

Lord Shand: So that a butcher who changes for the day his business with a baker carries on the business of the baker. Is that the result of it—that they may change shops and occupations for the time?

Mr. O'Meara: No, that would be carrying on the same business.

Lord Shand: No, they may change their business.

Mr. O'Meara: That would not be the effect, for this reason. The Act prohibits, amongst other things, any tradesman from carrying on the business of his ordinary calling, that is to say, the business of a tradesman.

Lord Shand: They get rid of the difficulty by using the word "calling."

Mr. O'Meara: I will endeavor to answer the point if your Lordship will allow me. The Act forbids a tradesman from exercising the business of his ordinary calling—by which I mean has ordinary employment. In the case put if the butcher and the baker change businesses each of them would be violating this Act, because each is a tradesman and each would be carrying on business as a tradesman. I submit that as an answer. But, on the other hand, I suppose, under these circumstances, if a grocer saw fit to go and sell newspapers on Sunday he could not be brought within the Act. That has not been suggested, but it has been held in Ontario by the Magistrates; so much so that there are a few places in which the sale of American Sunday newspapers on Sunday has been introduced, and attempts have been made to prevent it under the present Act. There has been failure in that because they adopted the device of having the business carried on by persons who were not doing the same thing on Sunday as they had been doing on previous days. For example, instead of having the American Sunday newspapers sent from Detroit to a news-agent at the place I was referring to, they sent them to an insurance agent, and employed boys that were going to school during the week, and those who were interested in the enforcement of the Act sought to have it enforced in that case. The Magistrate in that town held that he could not fine either the insurance agent or the boys, because they were not carrying on their ordinary work or calling. That was an ingenuous thing. There was once a more ingenuous thing that was attempted. Quite a few years ago a certain railway company started a service of cars on Sunday, which was then understood to be against section 1 of the Act, as we submit it is still, but a good deal of objection was made to that and threats were made to enforce the law, and it was said upon that occasion if that was seriously persisted in they would obtain a number of Indians from another part of the Province to operate the trains, Indians being excepted from the Lord's Day Act. But upon that point your Lordships will allow me to remark that, although that looks a very startling proposition with the view to the enforcement of any Act, that is by simply taking up another occupation a person could violate the spirit of an enactment, yet, after all, that point amounts to very little practically because, for all practical purposes, the thing that would be done would be that persons, if they wanted to do so, would seek to carry on precisely that which they are carrying on during the week. Moreover, as I submit, the fun-

damental policy of this Act is to prevent that very thing—to prevent the carrying on, on the first day of the week, of the ordinary business and the ordinary employment of the six days of the week.

Now, my Lords, in support of the position which I have ventured to take with regard to the object of this Act, I would submit that the question at the bottom of the whole discussion before your Lordships is, what is the actual character of the Legislation? I can conceive, my Lords, that, setting out to deal with Sunday, the first day of the week, or the Lord's Day, or whatever it may be called, the Legislature might deal with it along two lines which I shall submit are totally in contradiction to one another and entirely different. On the one hand, the Legislature might seek to regulate the observance of the day by prescribing the particular acts which individuals are to do, and those things that they are not to do, and thus seek to regulate the morals of the community in this particular matter. That is, of course, what it is contended they are doing here. On the other hand, I submit to your Lordships that a totally different line of policy might be adopted by any Legislature, and that is to leave absolutely alone this whole matter of the particular observance of the first day of the week, and to limit the object that is to be accomplished merely to the suspension of business, the suspension of the employment of labour, and leave every individual absolutely free to decide for himself just what particular things he would do on the first day of the week.

Now, what I submit to your Lordships is this, that if, when examined, the real nature of this legislation is under the first of these, to regulate the observance of Sunday and morals, then we cannot argue that it is within provincial jurisdiction because the subject matter of the legislation would be the act of the individual just as in the whole criminal code of Canada the subject matter which the Dominion Parliament deal with is the act of the individual man. Then I submit, on the other hand, if it comes under the second of these sorts of legislation, and limits itself to securing suspension of business and employment, it is as clearly a dealing with relationship, and therefore as clearly within civil rights. I think I argued to your Lordships that, in deciding between these two conflicting propositions, what is to be looked at is the main body of legislation, and not the ancillary provisions that happen to be inserted for its enforcement. I pointed out to your Lordships that the main body of the legislation remaining the same and dealing with the same subject matter, the title may vary from time to time, just as the motives of the Legislature may vary from time to time. On the other hand, the ancillary provisions for the enforcement of the Act may vary from time to time. At one time they may be more civil and at other times more penal. But the thing which is the centre of it, and about which the decision must be, is the main body of the legislation, and not the other provisions or even the title.

Now, my Lords, upon that point I ask your Lordships' attention to a position taken by the Metropolitan Railway Company, in section 33 of their case. Your Lordships will find there rather an elaborate working out of the proposition as it presents itself to their minds, that it is not a proper mode of proceeding with this discussion to separate section 1 from the rest of the statute. Your Lordships will find that, on page 13 of the case, commencing at the bottom, section 33. They say there in the case of the Metropolitan Railway Company:—"Counsel for the Appellant had contended that we should separate section 1 of the Lord's Day Act from the rest of the statute, and then consider whether it is not within the power of the Legislature." And it is perfectly true that that is the true position which they then said we took. They work it out in several paragraphs, but perhaps there are only two of them that are material to be read, that is to say, the second, on page 14, where they say:—"This is not a proper course to adopt when we are seeking to ascertain the primary object of the statute. For that purpose we must read the whole statute as we find it." And lower down, the third from the bottom:—"It is absurd to separate this section from its context, and then attempt to ascertain the object of the section. Now, my Lords, what I submit with regard to that is this, that what is being discussed is the referring to various other parts of the Act, in order to throw light upon ambiguous parts of section 1, in order to find out just what section 1 means, and then to go on afterwards and consider what its object is. I do not dispute the proposition at all. I say, let us look throughout this

Act at everything that will throw light upon anything that it found to be ambiguous in section 1, but, your Lordships having come to the conclusion that there is nothing ambiguous in section 1, I do submit that the proper course is to take the body of the legislation and to consider whether the Ontario Legislature could pass an Act simply beginning with the first word of section 1 and ending with the last word of it—to consider whether that can be done, and then if it can be done, to find that section 1 is intra vires, and that everything else simply falls under the power to enforce the Act. Then I refer next, my Lords, to what is said in the case of the Metropolitan Railway, in section 11, the first paragraph of that section, "Sunday laws are based on the ground that it is immoral to profane or desecrate the Sabbath, and upon the principle of the preservation of good order and the public morality and peace." That is exactly what we take issue with and say the precise opposite, that is that they are not based upon that, but upon civil considerations entirely. Your Lordships will find another expression which is very opposite as showing the stand taken upon the other side upon that in section 27 of the case of the Metropolitan Railway Company. In that section to be found at page 11 of their case, they speak of the tests suggested by Lord Herschell, and set forth above, and they say, let us apply that, and it goes on:—"This may be paraphrased by saying that the criminal law referred to in section 91 (27) of the British North America Act is—'An offence for which the law awards punishment,' save only those offences the creation of which is 'necessary for the purpose of enforcing ——any of the laws, validly made under the sixteen clauses.' Our position is that it comes within that. Then, my learned friends, on the other side proceed in the next paragraph to state in a few words the gist of their position—in line 3 of the following paragraph, "it," that is the Act, "was passed to regulate public morals." If that proposition must be decided against me, my Lords, then my argument fails. If that was the subject matter, then my argument falls to the ground. That is their way of putting it.

Now, my Lords, I have referred to those in order to present to your Lordships what appear to me to be some very cogent reasons in the first place why that cannot be the object.

(Adjourned until Tuesday morning).

IN THE PRIVY COUNCIL.

Council Chamber, Whitehall,

Thursday, 9th July, 1903.

Present :—

The Right Hon. the Lord Chancellor,
The Right Hon. Lord Macnaghten,
The Right Hon. Lord Shand.
The Right Hon. Lord Davey.
The Right Hon. Lord Robertson,
The Right Hon. Lord Lindley.

The Attorney-General for the Province of Ontario v. The Hamilton Street Railway Company, the Metropolitan Railway Company, the Grand Trunk Railway Company of Canada, the Niagara Navigation Company, the Willson Carbide Company of St. Catharines, Ltd., Walter Barwick, the Ontario Lord's Day Alliance and the Attorney-General for the Dominion of Canada.

(Transcript from the Shorthand Notes of Messrs. Marten, Meredith, Henderson & White, 8 New Court, Carey Street, W.C.)

Counsel for the Appellant : Mr. J. A. Paterson, K.C., instructed by Messrs. Blake and Redden.

Counsel for the Respondents : The Metropolitan Railway Company; The Willson Carbide Company of St. Catherines, Ltd., and Walter Barwick: Mr. A. B. Aylesworth, K.C., and Mr. A. H. Marsh, instructed by Messrs. Bompas, Bischoff, Dodgson, Coxe and Bompas.

Counsel for the Respondents : The Grand Trunk Railway Company of Canada : Mr. H. A. Osler, K.C., and Mr. L. Batten, instructed by Messrs. Batten, Profflitt and Scott.

Counsel for the Respondents : The Ontario Lord's Day Alliance : Mr. A. E. O'Meara, instructed by Messrs. Fox & Preece.

Counsel for the Respondent : The Attorney-General for the Dominion of Canada : Mr. E. L. Newcombe, K.C., and Mr. H. W. Loehmis, instructed by Messrs. Charles Russell & Co.

FIRST DAY.

Mr. J. A. Paterson : This, my Lords, is an appeal by the Attorney-General of Ontario in the matter referred to the Court of Appeal for the Attorney-General under the Act for expediting the decision of constitutional and provincial questions. That Act is a chapter of our revised statutes of Ontario, and the first section of that Act is: "The Lieu-

tenant-Governor in Council may refer to the Court of Appeal, or to the High Court, for hearing or consideration, any matter which he thinks fit to refer, and the Court shall thereupon hear and consider the same." These questions are set forth in the Record, commencing at page 6. The Record accompanying the Order in Council shows that these questions had received some consideration in cases of actual litigation. On page 3 of the Record, at the end of the book, we find it recited that "in the case of Regina v. Halifax Electric Tramway Company, the Supreme Court of Nova Scotia recently held legislation regarding the Lord's Day passed by the Legislature of that Province since Confederation to be ultra vires, and in the recent case of Regina v. Metropolitan Railway Company, before the Court of General Sessions of the Peace for the County of York, the authority of the Legislature of Ontario to enact such legislation was called in question, and it is deemed desirable to ascertain whether and to what extent the Legislature of Ontario has jurisdiction on this subject. Then it proceeds to recite that "in various proceedings in the Courts of this Province, from time to time the questions hereinafter set out numbered from 3 to 7 have been raised regarding the true interpretation and effect of language used alike in Section 1 of said Consolidated Statute, and in Section 1 of Chapter 246 of the Revised Statutes of Ontario, 1897," and so on.

These questions, my Lords, may be divided by two large prominent divisions. The first two relate to the constitutionality of the Lord's Day Act of Ontario. The first question propounds this proposition: "Had the Legislature of Ontario jurisdiction to enact Chapter 246 of the Revised Statutes of Ontario, 1897, intituled 'An Act to prevent the Profanation of the Lord's Day,' and in particular Sections 1, 7 and 8 thereof?" The second question deals with the power of that Act, or of a similar Act to prohibit the doing or exercising of any worldly labour on the Lord's Day in connection with certain lines of steam or other ships, and other enterprises sufficiently and clearly set forth in the question, which are under the exclusive legislative authority of the Parliament of Canada. Those two questions are the constitutional questions. The questions from 3 to 7 inclusive are questions relating to interpretation.

It should be mentioned here, my Lords, that these questions, from 1 to 2, being constitution questions, are not subject to the criticism that has been offered to the questions from 3 to 7. It has been said by one of their Lordships in the Court below that these questions 3 to 7 are academic questions. I venture to point out to your Lordships that that remark is not quite accurate, inasmuch as these questions 3, 4, 5, 6 and 7 came up in active and actual litigation in the Province of Ontario. There is no gainsaying that. Case after case has been before the Court of the Province of Ontario, and these questions, which are the subject matter of 3, 4, 5, 6 and 7, have been again and again under discussion. And, my Lords, inasmuch as a large portion of the Province of Ontario desired not only to ascertain the constitutionality of the Lord's Day Act, but desired to know the meaning of that Act, whether it was constitutional or not, and, having that in view, the Attorney-General, at their request, propounded these questions in this form to prevent the possibility, and in fact probability, of these questions being brought piecemeal before the Court of Appeal, and from that Court of Appeal to the Privy Council. It was thought to make one subject matter, to make it all into one ambit, to make the scope large enough, the area large enough, to cover all possible questions that had arisen, and, in that way, to have the public mind satisfied, not only as to the constitutionality, which lies at the threshold of our position, but also in regard to the interpretation of these questions, which a large portion of the public of Ontario desire to ascertain.

And, my Lords, it is important that we should know the meaning of the old Statute of Upper Canada because, if from any view of the case the constitutionality of the present Statute may be doubted, it is then necessary for us to know what is the meaning of the old Statute of Upper Canada, which, by the British North America Act, remains law to this day, whatever may be said, whatever may become of the amendments to that law since 1867. Therefore, to save expense of several proceedings, the Attorney-General brought together these questions into one solid form.

Now, my Lords, it may be necessary to point out in what form these questions have been brought, and who appear to meet or to answer the questions that have been asked by the Attorney-General. It was necessary, in

the conduct of that proceedings, to give notice to different parties. Parties were sought, in order that they might have argument of all the questions possibly involved, and therefore your Lordships will find at page 5 of the Record the different parties who were notified, and these are set forth, and in fact these parties are made parties to this proceedings by the style of the litigation. On page 5, the reason of these parties being so made is indicated. The Hamilton Street Railway Company were made parties as representing Street Railway Companies and electric railway companies, to which section 8, sub-section 1, of chapter 246 does not apply; and, my Lords, for convenience of reference, I have added on page 8 of the Appellant's Case my own case, being the first part of the book, a copy of that statute which is now brought under consideration. On page 9 of the first part of the book, your Lordships will find section 8 of that statute, and section 8 covers companies who may or may not be under the prohibition enacted by section 8, so that, to cover all possible cases, the Street Railway Company of Hamilton was made a party, as a company to whom the section would not apply, and the Metropolitan Railway Company, as a company to which the section would apply. Then, No. 3 is the Grand Trunk Railway. That represents a Dominion railway. The Niagara Navigation Company represents the corporations and others owning steamboats and other vessels; the Willson Carbide Company represents those who are interested in debating and discussing the question of the meaning of "works of necessity." Mr. Walter Barwick, a solicitor, in Toronto, represents a number of persons who opposed a certain bill introduced into the Legislature of Ontario to amend the Lord's Day Act. Mr. Barwick is chosen because he acted for a large number of manufacturers and others, and it was a convenient way to reach those whose names we could not possibly ascertain, and so Mr. Barwick was made a party. Then the seventh is the Ontario Lord's Day Alliance. That is an association of persons in Ontario who are anxious to maintain the restfulness of the Sabbath day, and they have been instrumental to a large extent in obtaining these proceedings to be taken. Then the last of all was eminently the Minister of Justice and Attorney-General of Canada. As the question involved the constitutionality of a section of an Act, in which the Dominion of Canada was concerned, he was made a party.

So that the parties being properly brought before the Courts, and the suit being properly constituted, the argument proceeded before the Lords of the Court of Appeal in Toronto, in Ontario

To question 1, as I have pointed out, set forth in the cases, and of page 3 of the Record, the Court of Appeal answered that the Act was intra vires. They held that the Legislature had jurisdiction to pass that Act, and necessarily to amend the act. To question 2 they answered: No. To question 3 they answered: No. These questions are set forth in the judgment, particularly scheduled on page 8 of the Record. To question 4, they answered: No. To question 5: No. To question 6: No. To question 7: "The Court did not see fit to give an answer to this question, but the Chief Justice answered this question as follows." And then is set forth the answer which the Chief Justice made to that question.

Now, my Lords, the Attorney-General of Ontario, therefore, had an answer given to him agreeable to his desires, favorable to him, to question 1. The other questions were answered unfavorably to him. As the result of that, the Attorney-General appeals to this Board against the answers given to questions 2, 3, 4, 5, 6 and 7, as far as it was given.

Lord Davey: You do not appeal on question 1?

Mr. Paterson: I do not appeal on question 1, because that answer was given favorably. The answer was: Yes. But, my Lords, there is a cross-appeal to that question, so that the whole matter comes before your Lordships. The cross-appeal is launched by those who are appearing to-day. Some slight question has arisen about the regularity of that cross-appeal, but there is no desire to suggest, or any intention of suggesting, on my side, any irregularity. We have come here to know about this thing; we have come here to ascertain the whole question, and, whether it is technically regular or not, I am not concerned with. I am concerned with maintaining my answer to question No 1, which is: Yes, and I am concerned with getting answers to the other questions favorable to my contention. So that the whole question is before your Lordships without any hesitancy or any exception.

Now, with regard to question 1, if question 1 is answered in the affirma-

tive, it does not necessarily follow that question 2 must be. That is plain enough. If, on the contrary, question 1 is answered in the negative, it must follow that question 2 must be answered in the negative also; question 2 must fall with a negative answer to question 1. I am concerned in maintaining my position on question 2, and confuting the answer given to question 2 by their Lordships below. Now, question 2 cannot be considered with any advantage unless we first deal with question 1. Question 1 lies at the threshold of question 2, and it is impossible to debate with any satisfaction, with any assurance, with any success at all, the answer to question 2 unless we deal with, as a first proposition, the answer to question 1. But, in dealing with question 1, your Lordships will understand that I am not debating or characterizing as wrong the answer, because the answer was favorable to my own views and the case that we propounded to the Court. But, it is impossible to argue question No. 2 unless we seek to ascertain the principles which govern and upon which question No. 1 rests, and upon which the affirmative answer to that question depends.

In the first place, my Lords, I point out to you that, in dealing with the constitutionality of an Act of Parliament, or an Act of Legislature, using "Parliament" in the broad sense of the word, all presumption is in favor of the Act being constitutional. That lies at the very foundation of all these questions, involving the constitutionality of an Act. We have it laid down, not only in the provincial courts, but by your Lordships' court. In Valin v. Langlois, 5 Appeal Cases, page 118, we have this laid down: "It is not to be presumed that the Dominion Parliament has exceeded its powers, unless upon grounds really of a serious character," and so likewise your Lordships say, in respect to Provincial statutes, "every possible presumption must be made in favor of their validity." That was in the judgment in Valin v. Langlois, delivered by Lord Selborne. Then the case which was referred to your Lordships this morning of Macleod v. the Attorney-General of New South Wales, Appeal Cases, 1891, pages 457 to 459, I refer to, not for the purpose that your Lordships heard it referred to this morning at all —that is another matter—but as confirming my argument that every presumption must be taken in favor of the Act being constitutional, the maxim being ut res magis valeat quam pereat, which is the foundation of all these propositions. Then, to augment authority, so far as it is authority in this Court, we have the case of Severn v. The Queen, in the Supreme Court Reports, Volume II., page 103, where his Lordship Sir Henry Strong says:—"I consider it our duty to make every possible presumption in favor of such legislative Acts, and to endeavor to discover a construction of the British North America Act which will enable us to attribute an impeached statute to a due exercise of constitutional authority before taking on ourselves to declare that in assuming to pass it the Provincial Legislature usurped powers which did not legally belong to it, and in doing this we are to bear in mind that it does not not belong to courts of justice to interpolate constitutional restrictions, their duty being to apply the law, not to make it. Then, it should be noted that in this, as a matter of history, Provincial Legislature have from Confederation assumed to enact laws as to Sunday, while the Dominion Parliament has never attempted to do so, and this right of legislature has never been questioned by veto power or otherwise, and when Provincial Legislatures have so assumed, without any prohibition, it can fairly be reasoned—I do not say it is conclusive reasoning, my Lords, at all; I do not mean to say that, after thirty-four years that a statute has been left alone, it may not be discovered to be unconstitutional; I do not put it so strongly as that; but I do say it is some reason, after thirty-six, or thirty-three years, strictly, because this Act became questioned about three or four years ago—it never was questioned until then—when Provincial Legislatures have so assumed without any prohibition it can fairly be reasoned that after unquestioned exercise of such a power for nearly thirty-four years, the right that has been unimpeached is really unimpeachable. Nor has the Dominion ever enacted any Sunday law, although it has in its Criminal Code laws as to religion and morals. The Criminal Code, in sections 170 and 173, deals with certain branches of religion and morals, but in no respect do they touch the question of the Sunday. The Dominion Criminal Code, part 12 has three sections.

Lord Shand: Are you reading anything in the printed papers?

Mr. Paterson: No, I have not copied that in the printed papers. I am now referring to the Criminal Code, as found in the Dominion Criminal Statutes, and

I refer to the Dominion Criminal Code, part 12, headed "Offences against religion." There it has sections 170, 171, 172 and 173. There they deal with offences against religion, which are certainly criminal; there can be no doubt about it. Section 170 declares that "Everyone is guilty of an indictable offence and liable to one year's inprisonment who publishes any blasphemous libel." Then, section 171 enacts that: "Everyone is guilty of an indictable offence and liable to two years' imprisonment, who, by threats or force, unlawfully obstructs, or prevents, or endeavors to obstruct or prevent any clergyman or other minister in or from celebrating Divine service," and so on. Section 172 says: "Everyone is guilty of an inuictable offence and liable to two years imprisonment who strikes or offers any violence to, or upon any civil process, or under the pretence of executing any civil process, arrests any clergyman or other minister who is engaged in or, to the knowledge of the offender, is about to engage in, any of the rites or duties in the next preceding section mentioned." Then section 173, the last of these, says: "Everyone is guilty of an offence and liable, on summary conviction, to a penalty, not exceeding fifty dollars and costs, and in default of payment to one month's imprisonment, who wilfully disturbs, interrupts or disquiets any assemblage of persons met for religious worship," and so on.

Now, "Offences against morality" are also added, and these offences against morality are unnatural offences, attempts to commit sodomy, incest, indecent acts, acts of gross indecency, publishing obscene matter, posting immoral books, seduction, etc. Not one of these touches the offence against the restfulness of the first day of the week, and I argue to your Lordships that when Parliament had its hands, so to speak, upon a subject somewhat akin to Lord's day legislation, that is immorality and offences against religon, and yet forebore to go as far, observing the distinction which I want to put before your Lordships, between religion and morals, on the one hand, and what is purely and simply a civil institution on the other hand—that when they observe that distinction in the legislation, it goes far to show that this is a question simply and singly under Provincial jurisdiction, and does not touch or appertain to the Dominion powers. The attention was directed to it; they were almost up to it, but they took their hands off it, and turned their attention to all these things of indictable offences in relation to religion, when they speak of blasphemous libel and interfering with Divine service, because your Lordships will notice that there is not one single line in the Lord's Day Act about Divine service. It is simply and singly an institution for the restfulness of that day: it does not involve any religious obligation; it does not enforce any going to church, or punishing anybody who does not go to church; it is simply and singly, as I will point out most fully later on, an institution from its civil aspect. It provides for a freedom from work, and has nothing to do with religion as a bit of legislation. It may have inferentially. Having once secured from the Legislature a gift of a rest day, then people may use that rest day as a worshipping day if they like, but there is nothing in it as to religion, and there is no obligation of a religious character imposed by this Provincial Lord's Day Act. So that, when the Dominion Parliament refrained from legislating it comes to this, that this legislation has no higher signification than the law relating to chattel mortgages, or registration of partnership or any other that is distinctly and indisputably Provincial. We have, therefore, practically the opinions of the Ministers of Justice and the Law Officers of the Crown and Legislators of Parliament for more than a third of a century. In Citizens v. Parsons, one of your Lordships' own cases, at this very Board, 1 Cartwright, 281, your Lordships says: "The declarations of the Dominion Parliament are not, of course, conclusive upon the construction of the British North America Act, but when the proper construction of the language used in that Act to define the distribution of legislative power is doubtful"—suppose we admit that is doubtful, although I hope to persuade your Lordships it is not doubtful—but suppose it is doubtful under which section it comes, under section 91, giving the Dominion its powers, or section 92, giving the Province its powers, then the Board of the Privy Council say there, if it is doubtful—"the interpretation put upon it by the Dominion Parliament in its actual legislation may properly be considered." Now, that is the case here. We have to consider that the Dominion Parliament had before them the possibility, perhaps the propriety, of dealing with the Lord's day as a matter of legislation by enacting a rest day

throughout the Dominion of Canada. They refrained from doing it, and we submit that, for that reason and many other reasons, it is an argument in favor of the constitutionality of the Provincial Lord's Day Act. Lord Watson puts it in this way in the Liquor Prohibition case :—"There are matters," he says, "with which the Province can deal which are not excepted from the legislative jurisdiction until the Dominion Government has proceeded to act upon the powers given to it by certain subsections of section 91." That, however, depends upon this, if section 92, subsection 16, subjects to the Provincial jurisdiction all matters of a purely local or private nature in the Province; and Lord Watson, as I understand, deals with that particular proposition in those words I have just quoted from the Prohibition case. Now, further, Mr. Justice Ramsay says in 1 Cartwright, 382, in Dobie v. Temporalities, one of the constitutional cases :—"When the question is between the authority of Parliament and that of a local Legislature, the forbearing to legislate in a particular direction by Parliament may leave the field of local legislation more unlimited."

I have also learned in Burbidge's Criminal Law, which I have not found in London in the Library, page 160, in the Note ——

The Lord Chancellor : Is not it Burbidge's Colonial Law ?

Mr. Paterson : No, it is Burbidge's Criminal Law. He is the Judge of the Exchequer Court in Ottawa. I will give your Lordships the quotation from Burbidge which I find in a case decided by the Province of New Brunswick. Historically the Judge says in that case it is known that the omission was by design. That is the omission by the Dominion Parliament to legislate was by design. Burbidge's Criminal Law 160 Note. Mr. Burbidge, who was a Judge who wrote on Criminal Law, gives us that as a matter of historical fact.

Now, my Lords, for these reasons at the outset I submit that this Provincial Act is intra vires. That of course would not be sufficent. There is no conclusiveness as to that. That is merely introductory.

Lord Davey : You put it as a matter of a local and private nature within the Province.

Mr. Paterson : I suppose, my Lord, to do that later on, but I prefer to put it on higher ground. I propose to put it on the ground of "property and civil rights." That is the third subsection of section 13. I propose to put it on these grounds as well as the other. I should have mentioned here, and I am sorry I omitted in my introduction to point out that the Respondents who are before your Lordship are not all Respondents. One, the the Lord's Day Alliance is an Appellant. He makes an appeal concurrently with the Attorney-General's appeal and has his own argument to offer. The others are Respondents not only in name, but in reality.

Now, my Lords, we must find some particular portion of Section 92 under which we put the constitutionality.

Lord Davey : Who is your co-appellant ?

Mr. Paterson : The Lord's Day Alliance. My learned friend, Mr. O'Meara, from Canada is with me upon that.

Lord Davey : He is not named as an Appellant.

Mr. Paterson : He puts a Case in, and I am told he has filed an appeal.

Lord Davey : It is not in this book.

Mr. Paterson : Yes, my Lord, your Lordship will find it the third from the end.

Lord Davey : He is a Respondent.

Mr. Paterson : I named him as Respondent because he was the other side to me.

Lord Davey : He has not presented a cross-appeal.

Mr. Paterson : Yes, my Lord, he was Respondent in the Court of Appeal, but here he is Appellant.

Lord Davey : Has he presented an appeal ?

Mr. Paterson : Yes, my Lord.

Lord Davey : He only appears as Respondent.

Mr. Paterson : Your Lordship will find the Lord's Day Alliance.

Lord Davey : It is in your Appeal : "The Attorney-General for the Province of Ontario v. The Hamilton Street Railway Company, the Metropolitan Railway Company, The Grand Trunk Railway Company of Canada, The Niagara Navigation Company, The Willson Carbide Company of St. Catharines Limted. Walter Barwick, The Ontario Lord's Day Alliance."

Mr. Paterson : If your Lordship looks at the Case that he puts in—.

Lord Davey : That does not make him an Apellant.

Mr. Paterson : I am informed he does put it in that way.

Mr. O'Meara : It has been served.

Mr. Paterson : I need not help him with his Case, because he is able to help himself, but as your Lordship has asked the question, I want to put be-

fore you what I understand to be the position. In his own Case on page 2 your Lordship will find : "In view of the fact that the answer to question number 1 and the grounds of such answer are deemed to affect the answers to be given to questions numbers 2 (a) and 2 (b), the Alliance deals in the present case with all the questions submitted to the Court of Appeal." Then he says : "The Alliance humbly submits that the answer of the Court of Appeal to question number 1 is correct and that, as regards said question number 1, the judgment of the Court of Appeal should be affirmed, for the reasons hereinafter set out." Then he gives them, and says : "The Alliance humbly submits that the answers of the Court of Appeal to all the other questions are erroneous and that instead thereof the answers hereinafter set out should have been given to the said questions for the reasons hereinafter set out." And so on.

Lord Davey : Has his appeal been consolidated with yours ?

Mr. Paterson : It would seem so because he puts it : "The Alliance therefore complaining of the judgment of the Court of Appeal upon the said questions has lodged a petition of appeal to His Majesty in Council against the said judgment."

Lord Davey : So I see, but what has become of that petition ?

Mr. Paterson : It was served on me, that is all I know of it.

Lord Davey : I ask what has become of it. It is not before us. It is not consolidated in any way.

Mr. Paterson : I have got the appeal given to me. I have the petition served on me by the Lord's Day Alliance. In fact not only that, but other appeals are before me—appeals by the Metropolitan Railway Company, the Grand Trunk Railway Company, the Willson Carbide Company, Walter Barwick, the Attorney-General of Canada. There are all appeals.

The Lord Chancellor : There is some provision is not there about consolidation ? I think you may treat them as consolidated.

Lord Davey : I daresay it is all right, but it appears to be very irregular, and we do not appear to have the cross appeals or Mr. O'Meara's appeal before us.

The Lord Chancellor : I gather that it is all within this Act. You are speaking of what is the regular rule, but with reference to this particular question there is an enactment which says that all those restrictions shall not apply.

Lord Davey : They cannot legislate in Canada as to our business surely ?

Lord Macnaghten : It does not require the leave of the Court of Appeal in Canada.

Mr. Paterson : I should say to your Lordships I am not objecting to anybody's appeal; I am entertaining them.

Lord Davey : I did not say you were; I asked a plain question.

Mr. Paterson : That is all I can say. There is the Record.

Lord Davey : It is rather important to know whether people are appellants or respondents. They cannot be heard in both capacities, and we canont have more than two Counsel in support.

Mr. Paterson : I am aware of that, my Lord. I therefore have no Junor with me. I am acting alone for the Attorney-General.

The Lord Chancellor : I should have thought that one question would be decisive of what your position is. Do you maintain or do you seek to set aside the Order made ?

Mr. Paterson : I am maintaining the Order made as respects the question 1, and I am attacking the Order made as to questions 2 to 7.

The Lord Chancellor : Then you would be respondent if you were following the regular course ?

Mr. Paterson : Yes, my Lord.

The Lord Chancellor : You appeal against one portion and you are Respondent to the other ?

Mr. Paterson : Yes, my Lord, and my learned friends are the same way. They are opposing the answer to Question 1, and are defending the answers to Questions 2 to 7. As I have said before, the whole matter is before your Lordships.

Lord Davey : How do you propose that we shall hear it ? Do you propose to take each question separately ?

The Lord Chancellor : I think that would be the most convenient way—to take each question separately.

Mr. Paterson : Then, if your Lordships think that, perhaps it would be as well to start with Question 1. I am not appealing Question 1, but my learned friends are. Let them commence Question 1. I am satisfied with Question 1.

The Lord Chancellor : That would be most convenient. The persons who complain of the Judgment as it stands ought to show why.

Mr. Paterson : Then number 1 is the first in numerical order.

The Lord Chancellor : That is not decisive.

Lord Macnaghten : Which is the more important ?

Mr. Paterson : They are both important.

Lord Shand : If Question 1 were decided would it put an end to the whole case ?

Mr. Paterson : No, my Lord, it puts an end to Question 2. Your Lordships will observe that if Questions 1 and 2 are decided against us it leaves Question 3 open for discussion.

Lord Davey : Do you mean if it is held under Question 1 that the whole Act is ultra vires what is mentioned in Questions 2 and 3 would be ultra vires ?

Mr. Paterson : If the Act is ultra vires then Questions 1 and 2 are both answered in the negative.

Lord Davey : That is what I say. If the Act generally is intra vires it may be that what is mentioned in 2 and 3 may be ultra vires.

Mr. Paterson : I take it that if the Act is ultra vires the whole thing fails.

Lord Shand : That is what I was suggesting—the whole case goes.

Mr. Paterson : No, my Lord. Your Lordships must remember this, that at Confederation the Upper Canada Act was in existence and that Act is the law yet. You cannot make that ultra vires.

Lord Davey : We are not asked whether that Act is ultra vires. We are asked whether an Act which has been passed by the Legislature of Ontario since Confederation is ultra vires.

Mr. Paterson : But your Lordships are asked what is the interpretation to be attached to the old Canada Act. So that the answers to Questions 1 and 2 does not settle the whole of them.

Lord Davey : Nobody says it does, but it settles the constitutional question.

Mr. Paterson : I was referring to what Lord Shand said.

Lord Davey : If we held that the whole Act is ultra vires, it is no use discussing what it means.

Lord Lindley : Then there would be the old Act.

Lord Davey : If the Act has been in existence for 30 or 40 years and a number of concrete cases have arisen out of it I should think that there is a good deal to be said against this abstract question.

Mr. Paterson : Still when your Lordships came to deal with Question 3, etc., it is important to know what that old Act means.

Lord Davey : Then bring an action to raise it.

Mr. Paterson : We have raised it, and they are consolidated. The Attorney-General has found it impossible to bring all these actions before this Court by different methods, and so he consolidates them in these questions.

Lord Davey : Here you have it in an abstract question apart from the circumstances of this case whether it is ultra vires. Look at the questions. How can we answer them in the abstract ?

Mr. Paterson : I am not disposed to discuss all these questions now. I am pausing to take the suggestion which the Lord Chancellor offered that these questions might be discussed separately. If so, my learned friends would perhaps lead, as they are appealing against Question 1.

Lord Shand : You mean you would leave the other side to discuss that question ?

Mr. Paterson : Question 1.

Lord Shand : It being in your favour ?

Mr. Paterson : Yes, my Lord.

Lord Shand : That appears to be reasonable.

Mr. Paterson : Then, I will ask my learned friends to take up question 1. Of course, I have the right to answer. What I have done now is to explain the position.

Mr. Newcombe. If your Lordship please, I appear for the Attorney-General of Canada, but by our Case you will see that we confine the objections which we have raised to the findings of the Court below to questions 2a and 2b, which are the questions which appear to affect the Dominion more closely.

Lord Davey : You do not raise question 1 ?

Mr. Newcombe : No, my Lord. I have stated in my Case that that is so, and I understood that there was no appeal on question 1, but I have ascertained since that my learned frineds have presented petitions, and they are in a position to question that finding.

The Lord Chancellor : Who is there who questions the propriety of question 1 as decided in the Court below ?

Mr. Newcombe : My learned friends representing the Hamilton Street Railway Company, the Metropolitan Railway Company, and so on.

Lord Davey : Where is their cross-appeal ?

Mr. Newcombe : It is not in the four corners of that book.

Lord Davey : If not, where is it?

Mr. Newcombe : I am not here to answer that. I am told there is one. We are not here to discuss question 1.

The Lord Chancellor : Whoever it is questions the answer given below to question 1 ought to appear here.

Mr. Aylesworth : My Lords, I represent the Willson Carbide Company, the Metropolitan Railway Company and Mr. Walter Barwick. I have not seen our appeal, but I am informed that one has been filed. I am not able to say more than that the solicitors on appeal tell me that a petition has been filed in appeal on behalf of these clients I represent.

Lord Davey : They must have got some leave, and they ought to have put in a Case as Respondents.

Mr. Aylesworth : The only Case I have seen is as Respondent and as cross-Appellants, as we treat these things in Canada.

Lord Davey : You have no right to treat it as two appeals in one case.

Mr. Aylesworth : It is our unfortunate ignorance of the practice of this committee.

Lord Shand : Do you desire to question the answer to the first question ?

Mr. Aylesworth : It was out desire to be heard by way of appeal against the decision of the Court of Ontario upon the first question.

The Lord Chancellor : Then, there is an appeal in respect of that ?

Lord Davey : Has it been filed?

The Registrar : There is a petition.

The Lord Chancellor : Then, the case is regularly before us.

Mr. Aylesworth. If your Lordships will be pleased to hear me by way of objection to the answer that has been offered by the Ontario Court of Appeal to the first question, I would point out that several of the members of the Court, a Court consisting of four judges, express their strong dissent from the advisability and from the convenience of propounding to the Court, questions of the character presented here. As to the first question, the Court consisting of these four members of whom I speak answered by the voice of the three junior members of the Court that question in the affirmative, the Chief Justice, on the contrary, answering in the negative and putting his opinion against the right of the Provincial Legislature to enact the statute in question, upon the ground that it related to criminal law and was therefore within the jurisdiction of the Dominion Parliament, and not within that of the Provincial Legislature. The other members answered in favor of the Dominion Legislature, upon the ground that previous decisions of their own in concrete casses that had arisen precluded their answering otherwise. My Lords, we submit then to this Board, by way of appeal from the views expressed by the majority of the judges in Ontario, that the opinion of the Chief Justice of Ontario was the correct one, and that this legislation distinctly relates to criminal law. As has been pointed out, in what has been already said this afternoon, ther was an enactment in the two Provinces of Upper and Lower Canada ever since 1845 which was the incorporation into the statute law of the two Canadas of the Lord's Day Act of Charles 2nd, with certain modifications of it. That Act, of course,, is one with regard to the constitutional validity, on which no question can arise, and which unless it has been affected by subsequent legislation, still obtains.

Lord Davey : What is the enactment in the British North America Act as to existing legislation ,

Mr. Aylesworth : My Lord, it is to continue until it is modified or repealed by competent authority. Accordingly, that statute never having been interfered with by the Dominion Parliament, still remains in our submission, and no doubt in that of our opponents, as the law of the land, except to the extent to which it has been modified, if modified at all, by the Provincial legislation now in question.

Lord Davey : Is there a question by whom an Act of that kind can be repealed ?

Mr. Aylesworth : It has been assumed in Canada that only such a Legislature that had power to enact could repeal.

Lord Davey : If it related to matter within the jurisdiction of the Dominion Parliament only, the Dominion Parliament could repeal it.

Mr. Aylesworth : Or amend t. That is expressly provided by section 129 of the British North America Act. That Statute then of 1845 is undoubtedly still in force, and in a general way its provisions, it may be said, correspond with those of the Imperial Act of Charles 2nd. But the difficulties which my learned friends who represent the Lord's Day Alliance feel to have arisen have grown up out of certain amendments to that Statute which in recent years these gentlemen have advocated and procured to be made by the Legislature of the Province of Ontario.

Lord Davey : Therefore it is a question whether the Province of Ontario had jurisdiction to alter it.

Mr. Aylesworth : That is the question raised and the question to which I am addressing myself. In the year 1885 certain amendments which your Lordship will find printed in the Case for the Attorney-General for Ontario were enacted. On page 9 of his Appendix you will see section 7, consisting of several subsections, is aimed at and designed to prohibit Sunday excursions by steamboats or by railway, and it is by the first subsection of section 7 declared : "Sunday excursions by steamboats plying for hire, or by railway, or in part by any such steamboat and in part by railway, and having for their only or principal object the carriage of Sunday passengers for amusement or pleasure only, and to go and return on the same day by the same steamboat or railway, or any other, owned by the same persons or company, shall be unlawful, and shall not be deemed a lawful conveying of travellers within the meaning of this Act." Then subsection 2 provides the punishment. Subsection 3 says that an action for the recovery of any penalty incurred under this section shall be brought before a Court having jurisdiction. Subsection 4 provides for the appropriation of any penalty. Then subsection 5 seems important, because it is there declared : "That the word 'owner' in the section," which must be the section under consideration —section 7—that is the only place I think where the word "owner" appears— "the word 'owner' in the section shall include a corporation. This section shall not apply to ferries or to steamboats when employed thereon. The captain or other person in charge of any train, used for the purpose of any such Sunday excursion, shall be liable to the penalties prescribed by this Act." That remained then law subject to any question—.

Lord Davey : When was that section enacted ?

Mr. Aylesworth : It was first introduced in 1885 by a Provincial Ontario Statute, the 48 of Victoria, chapter 41, sections 1 to 7. Then step by step further amendments were made. In the year 1896 the first section was amended, which your Lordships will see is analogous to the first section of the Imperial Act of Charles 2nd. That section as it stood from the year 1845 in Canada did not include the word "farmer," but was amended in 1896 by inserting the word "farmer" after the word "tradesman."

Lord Shand : Where is that provided ?

Mr. Aylesworth : In the case of the Appellant, the Attorney-General for Ontario, at page 8.

Lord Davey : Is that the only alteration ?

Mr. Aylesworth : I think that that is the only alteration made in the first section ; otherwise it stood as it had been since the year 1845, and as it had been interpreted by several judicial decisions.

Lord Davey : I should have thought that "farmer" was included in "any person whatsoever."

Mr. Aylesworth : These words were interpreted upon the principle of ejusdem generis, and have been held by the Provincial Courts not to include a farmer, and with the idea of correcting that the amendment was made. Then in the year 1897 the 60th Victoria Chapter 14. Section 95. was introduced. In that way then this Statute as now printed in the revised Statutes of Ontario was built up, and its validity having been questioned by the Chairman of the Quarter Sessions in the County of York, the county in which the Capital of the Province is situated, where this attack had been made upon my clients, the Metropolitan Railway, for running a trolley car on Sunday, the Attorney-General was moved to refer to the Ontario Court these various questions, as is recited in the Record, on the 19th May, 1899. The first question he then asked was whether the Legislature of Ontario had jurisdiction to enact this chapter as it is printed in the appendix and particularly sections 1, 7 and 8, those being the three sections from time to time introduced into the Act of 1845. My Lords, our submission then is that the answer to that inquiry of the Lieutenant-Governor-in-Council ought to be, as the Chife Justice of the Province has aid, in the negative, because that legislation relates to the criminal law, within the meaning of the section 129 of the British North America Act, and that raises what are the questions by which legislation with regard to the criminal law may be recognized.

Lord Macnaghten : If this amending legislation was ultra vires, would the Act stand as it was ?

Mr. Aylesworth : We contend so.

Lord Davey : In fact, you say it was ultra vires for the Ontario legislation to consolidate this ?

Mr. Aylesworth : The mere reprinting it or writing it.

Lord Macnaghten : How do they make these alterations ?

Mr. Aylesworth : When they made these amendments they were separate pieces of legislation. Then when they consolidate, as they do every ten years, they pass an Act declaring that the new Revised Statute shall be the statute in force in the Province, not repealing the previous legislation, but consolidating it.

Lord Shand : A good deal of this statute seems to me to originate from Scotland.

Mr. Aylesworth : Perhaps so, or, perhaps, from the days when those views prevailed throughout the Island.

Lord Robertson : As I understand, the Act is completely printed in Appendix A ?

Mr. Aylesworth : Yes, my Lord.

Lord Robertson : There is no repealing clause in it ?

Mr. Aylesworth : No, the form in which that is done, your Lordship would see if reference was had to one of the statutes providing for the consolidation of the Ontario Acts, which are passed every ten years. An Act is passed reciting the Commission to alter the laws and then reciting deposit of the rolls with the Clerk of the Assembly, which is recited to be the law upon the subject with which it deals. Then there is an express repeal of certain statutes which are mentioned in the schedule, but accompanied by a declaration that such repeal is not considered as intended to Acts with reference to which the Parliament of Canada has exclusive legislation. So that it would not affect the statute of 1845 if our contention is correct.

Lord Robertson : Suppose you got rid of the new Act the repeal would stand.

Mr. Aylesworth : We should hardly dare to argue that. We are contending that the Provincial Legislature has no power to interfere with the legislation ; extend to such of the provisions of these it has no power to amend it or to sweep it away altogether.

Lord Macnaghten : The Act relating to farmers enacted that the Act should be read with the word "farmer" inserted?

Mr. Aylesworth : Yes, with the word "farmer" inserted. Then the consideration of whether or not this is a question of criminal law depends upon the sense in which the phrase is used in section 91 of the British North America Act.

Lord Macnaghten : Question 1 merely comes to this, whether these amendments are properly introduced?

Mr. Aylesworth : Whether they are valid.

Lord Shand : That depends upon the question whether they touch the criminal law ?

Mr. Aylesworth : Yes.

Lord Davey : It is only 7 and 8, is it ?

Mr. Aylesworth : 1 is of importance to the farmers.

Lord Davey : 7 and 8 are the important ones. They practically prohibit the running of steamboats and tramcars on the Lord's day ?

Mr. Aylesworth : Those are the important ones, to my clients. I have no farmer as a client.

(Adjourned until to-morrow morning).

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